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Prepared by the  
Receiver General for Canada

# Public Accounts of Canada

# 2010

## Volume I

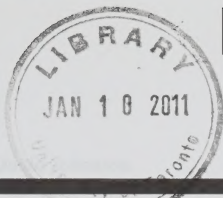
**Summary Report  
and Financial  
Statements**

Canada<sup>ca</sup>









Government  
of Canada

Gouvernement  
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Prepared by the  
Receiver General for Canada

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# 2010

Volume I

**Summary Report  
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Canada

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*To His Excellency*

The Right Honourable David Johnston,  
C.C., C.M.M., C.O.M., C.D.,  
*Governor General and  
Commander-in-Chief of Canada*

May it please your Excellency:

I have the honour to present to Your Excellency the *Public Accounts of Canada* for the year ended March 31, 2010.

All of which is respectfully submitted.



Stockwell Day, P.C., M.P.  
*President of the Treasury Board and  
Minister for the Asia-Pacific Gateway*

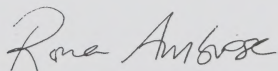
Ottawa, October 28, 2010

To The Honourable Stockwell Day, P.C., M.P.  
*President of the Treasury Board and  
Minister for the Asia-Pacific Gateway*

Sir:

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the *Public Accounts of Canada* for the year ended March 31, 2010, to be laid by you before the House of Commons.

Respectfully submitted,



Rona Ambrose, P.C., M.P.  
*Receiver General for Canada*

Ottawa, October 28, 2010

To The Honourable Rona Ambrose, P.C., M.P.  
*Receiver General for Canada*

Madam:

I have the honour to submit the *Public Accounts of Canada* for the year ended March 31, 2010.

Under section 64(1) of the *Financial Administration Act*, the *Public Accounts of Canada* for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

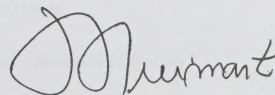
This annual report is presented in three volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion and provided her observations; a discussion and analysis of the financial statements and a ten-year comparison of financial information; analyses of revenues and expenses, and of asset and liability accounts; and various other statements;

Volume II—Details of the financial operations of the Government, segregated by ministry; and

Volume III—Additional information and analyses.

Respectfully submitted,



François Guimont  
*Deputy Receiver General for Canada*

Ottawa, October 28, 2010





# VOLUME I

**2009-2010**

***PUBLIC ACCOUNTS OF CANADA***

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# INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

## Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

**Volume I** presents the audited financial statements of the Government, as well as additional financial information and analyses;

**Volume II** presents the financial operations of the Government, segregated by ministry; and

**Volume III** presents supplementary information and analyses.



# SECTION 1

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements Discussion and Analysis

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### **NOTE TO READER**

An overview of the financial operations of the Government of Canada is provided in the *Annual Financial Report* prepared by the Department of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The *Annual Financial Report* is available on the Internet at <http://www.fin.gc.ca/>.

## FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

### Introduction

The *Public Accounts of Canada* is a major accountability report of the Government of Canada. This section, together with the other sections in this volume and in Volumes II and III of the *Public Accounts of Canada*, provides detailed supplementary information in respect of matters reported in the audited financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the *Annual Financial Report of the Government of Canada – Fiscal Year 2009-2010*, available on the Department of Finance's website.

The financial statements have been prepared under the joint direction of the Minister of Finance, the President of the Treasury Board and the Receiver General for Canada. Responsibility for the integrity and objectivity of the financial statements rests with the Government. A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.

### 2009-2010 Financial Highlights

- The Government posted a budgetary deficit of \$55.6 billion for the fiscal year ended March 31, 2010, compared to a budgetary deficit of \$5.8 billion in 2008-2009. Roughly \$21 billion of the \$55.6-billion deficit was attributable to actions taken under Canada's Economic Action Plan.
- The Canadian economy has been significantly affected by the global economic recession. The weaker economy has resulted in more support being provided to Canadians through higher Employment Insurance (EI) benefits, as well as lower tax collections. In addition, as part of Canada's Economic Action Plan, significant additional support has been provided to Canadians in the form of personal income tax reductions, enhanced EI benefits, new infrastructure and housing funding, support for industries and communities, and actions to improve access to financing.
- The March 2010 budget set out a three-point plan for returning to budget balance over the medium term. First, the Government will follow through with the exit strategy built into the Economic Action Plan. Second, the Government will put in place targeted measures to reduce the growth rate of direct program spending. Third, the Government will undertake a comprehensive review of government administrative functions and overhead costs in order to identify opportunities for additional savings and improve service delivery.
- The \$55.6-billion deficit in 2009-2010 was \$1.8 billion higher than forecast in the March 2010 budget. Revenues were \$4.7 billion higher than forecast. However, program expenses were \$6.9 billion higher than forecast, due primarily to the accrual of \$5.6 billion in Harmonized Sales Tax (HST) transitional assistance payments to the provinces of Ontario and British Columbia to be paid in 2010-2011 and 2011-2012. In the March 2010 budget forecast, transitional assistance payments were expensed in annual instalments over the 2009-2010 to 2011-2012 period, consistent with the payment schedules set out in the agreements with the provinces. Considerable judgment is required to interpret eligibility criteria surrounding transfer payments. When met, eligibility criteria establish a recipient's entitlement to receive a transfer payment, and are therefore a key element in determining the appropriate accounting treatment. In the process of finalizing the financial statements, and following discussions with the Office of the Auditor General of Canada, it was determined that the total amount of transitional assistance should be expensed in 2009-2010 as the provinces have met all eligibility criteria to receive the transfers. Absent the impact of this accounting change, the deficit would have been \$3.8 billion lower than forecast in the March 2010 budget.
- The accumulated deficit (the difference between total liabilities and total assets) stood at \$519.1 billion at March 31, 2010. The accumulated deficit-to-GDP (gross domestic product) ratio was 34.0 percent, up 5.0 percentage points from a year earlier. Despite this increase, the accumulated deficit-to-GDP ratio at March 31, 2010 stood at roughly half of its peak of 68.4 percent at March 31, 1996.
- According to the Organisation for Economic Co-operation and Development (OECD), Canada's total government net-debt-to-GDP ratio stood at 28.9 percent in 2009. This is the lowest level amongst G7 countries, which the OECD estimates will record, on average, a net-debt-to-GDP ratio of 60.3 percent for that same year.

## Discussion and Analysis

### Economic Highlights <sup>(1)</sup>

The Canadian economy has been significantly affected by the deepest and most synchronized global economic recession since the 1930s. The global financial crisis of late 2008 and early 2009, together with a sharp decline in global trade, reduced Canadian exports and weakened business and consumer confidence, significantly lowering employment and output. Employment in Canada fell by nearly 420,000 during that period, while the unemployment rate rose to 8.7 percent. Output also decreased significantly in the last quarter of 2008 and in the first half of 2009.

Nevertheless, Canada weathered the global recession better than most other major industrialized countries. This reflects Canada's financial, economic and fiscal strengths, together with substantial support provided by the Economic Action Plan. The decline in Canadian real GDP over the course of the global recession was the smallest of all G7 countries.

The economic recovery in Canada began in the third quarter of 2009, led by a solid recovery in domestic demand. Real GDP increased by 0.9 percent in the third quarter of 2009 and 4.9 percent in the fourth quarter of 2009. In the first quarter of 2010, real GDP growth strengthened further, increasing to 5.8 percent - the strongest quarterly growth rate in ten years. The recovery continued in the second quarter of 2010, as output grew by 2.0 percent.

As a result of Canada's stronger economic performance both during the recession and over the recovery, the level of output has virtually returned to its pre-recession level by the second quarter of 2010, the only G7 country to have done so.

This solid economic recovery has also supported a recovery in Canada's labour markets. Since July 2009, employment has increased by close to 430,000, offsetting all of the jobs lost during the recession, and the unemployment rate has declined from the peak of 8.7 percent to 8.1 percent in August 2010.

Despite this strong performance, the level of economic activity in 2009 was considerably lower than in 2008. Real GDP declined by 2.5 percent in 2009. Due to this decline in real GDP together with a sharp decline in global commodity prices, nominal GDP (the broadest single measure of the Government's tax base) fell by 4.5 percent in 2009. This sharply reduced government revenues and increased cyclically sensitive government expenditures, such as EI benefits, in 2009-2010.

<sup>(1)</sup> This section incorporates data available up to and including September 20, 2010.



## Canada's Economic Action Plan

Canada's relative economic and fiscal strength has allowed the Government to put in place one of the most comprehensive economic stimulus packages in the world. To protect jobs and income of Canadians, the Government introduced Canada's Economic Action Plan (EAP) in January 2009—an extraordinary response, taken in co-operation with other G20 governments, to the deepest and most synchronized global recession since the 1930s. The Government also put in place measures to provide up to \$200 billion through the Extraordinary Financing Framework to support lending to Canadian households and businesses. The EAP:

- Reduces taxes permanently.
- Helps the unemployed through enhanced EI benefits and training programs.
- Avoids layoffs by enhancing the EI work-sharing program.
- Provides a massive injection of infrastructure spending and provided additional support to the housing sector through the Home Renovation Tax Credit.
- Helps create the economy of tomorrow by improving infrastructure at colleges and universities and supporting research and technology.
- Supports industries and communities most affected by the global downturn.
- Improves access to and the affordability of financing for Canadian households and businesses.

These measures are being implemented across a large number of departments, agencies and Crown corporations including: Canada Mortgage and Housing Corporation (investments in social housing for Canadians); the Canada Revenue Agency (tax relief for Canadians including personal income tax reductions and the Home Renovation Tax Credit); Foreign Affairs and International Trade (support for the automotive sector); Human Resources and Skills Development (increased investments in labour market training delivered by provinces and territories, and enhancements to EI benefits, such as the extension of regular benefits by an extra five weeks); Indian Affairs and Northern Development (construction and renovation of schools, water systems, housing and other critical infrastructure); Industry (investments in knowledge infrastructure and community transition funding); and Office of Infrastructure of Canada (investments in provincial, territorial and municipal infrastructure, including the Infrastructure Stimulus Fund and the Green Infrastructure Fund).

Given the importance of timely stimulus, the Government has taken unprecedented action to implement the EAP as quickly and effectively as possible, while ensuring the effective stewardship of taxpayer dollars.

## Progress in Implementing Canada's Economic Action Plan

	2009-2010 Impact of EAP
	(accrual basis – in billions of dollars)
Reducing the tax burden for Canadians .....	3.1
Helping the unemployed .....	3.7
Building infrastructure to create jobs .....	5.4
Creating the economy of tomorrow .....	1.9
Supporting industries and communities .....	6.8
<b>Total - Federal support .....</b>	<b>21.0</b>

Note: Totals may not add due to rounding.

Actions taken in the first year of the EAP account for roughly \$21 billion of the 2009-2010 deficit of \$55.6 billion. Of the amounts recorded under the EAP, tax reductions account for \$7.7 billion, while expenditure measures account for \$13.3 billion.

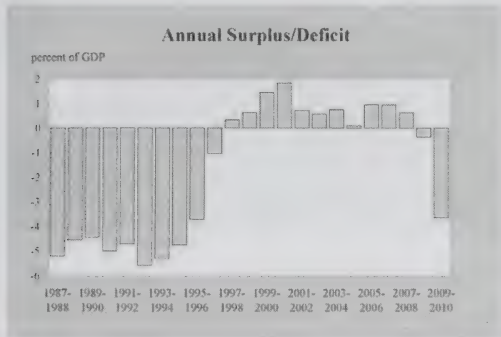
The \$21 billion of EAP measures in 2009-2010 are recorded on an accrual basis. This amount is lower than the cash value of the EAP due largely to investments in federal assets (for which budgetary costs are amortized over a number of years), loans to third parties (for which budgetary costs are only recorded to the extent there is a risk of loss), and the timing of the Home Renovation Tax Credit. The five reports to Canadians on the EAP have focused on the cash value of the Plan because this is the best measure for assessing the impact of the stimulus on the economy.

The Government has reported regularly to Canadians on the implementation of the Plan. Canadians can learn more about individual elements of the Plan and follow implementation progress at [www.actionplan.gc.ca](http://www.actionplan.gc.ca).

## The Budgetary Balance

Reflecting the impact of the global economic recession and the stimulus measures introduced to help mitigate its impact, the Government posted a budgetary deficit of \$55.6 billion in 2009-2010.

The following graph shows the Government's budgetary balance since 1987-1988. To enhance the comparability of results over time and across jurisdictions, the budgetary balance and its components are often presented as a percentage of GDP.



The 2009-2010 budgetary deficit of \$55.6 billion compares to a deficit of \$5.8 billion in 2008-2009. Revenues were down \$14.5 billion, or 6.2 percent, from the prior year. Personal income tax revenues fell \$12.1 billion, reflecting weak growth in personal income and significant tax reductions under the EAP, including the Home Renovation Tax Credit. Declines were also recorded in non-resident income tax revenues, which decreased \$1.0 billion, customs import duties, which decreased \$0.5 billion, and other program revenues, which decreased \$2.7 billion. These decreases were partially offset by a \$0.9-billion increase in corporate income tax revenues and a \$1.2-billion increase in Goods and Services Tax (GST) revenues.

## 2009-2010 Financial Highlights

	2009-2010	2008-2009
	(in billions of dollars)	
<b>Statement of Operations</b>		
Revenues .....	218.6	233.1
Expenses—		
Program expenses .....	244.8	207.9
Public debt charges .....	29.4	31.0
Total expenses .....	274.2	238.8
<b>Annual deficit .....</b>	<b>55.6</b>	<b>5.8</b>
Percentage of GDP .....	3.6%	0.4%
<b>Statement of Financial Position</b>		
Liabilities—		
Interest-bearing debt .....	762.8	710.2
Other .....	120.5	114.0
Total liabilities .....	883.3	824.2
Financial assets .....	300.8	298.9
<b>Net debt .....</b>	<b>582.5</b>	<b>525.2</b>
Non-financial assets .....	63.4	61.5
<b>Accumulated deficit .....</b>	<b>519.1</b>	<b>463.7</b>
Percentage of GDP .....	34.0%	29.0%

Note: Totals may not add due to rounding.

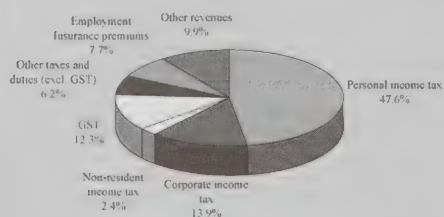
Expenses were up \$35.4 billion, or 14.8 percent, from the prior year. This increase is largely attributable to measures directly related to the recession, such as the EAP and the impact of a weaker economy on cyclically sensitive expenses such as EI benefits, as well as increased transfers to other levels of government, which includes HST transitional assistance to the provinces of Ontario and British Columbia and legislated growth in the Canada Health Transfer, the Canada Social Transfer and Equalization. The growth in expenses was also attributable to increased pension and other benefit expenses, reflecting the amortization of estimation losses arising from the 2008-2009 annual actuarial valuations of the Government's obligations for public service pensions and other employee future benefits, as well as the reclassification of Canadian Commercial Corporation from an enterprise Crown corporation to a consolidated Crown corporation. For 2009-2010, this reclassification has resulted in increases to both Crown corporation revenues and Crown corporation expenses, with no overall impact on the budgetary balance. This reclassification is considered to better reflect the substance of the operations of the Canadian Commercial Corporation.

Budget 2010 set out a three-point plan for returning to budget balance over the medium term. First, the Government will follow through with the exit strategy built into the EAP. Second, the Government will put in place targeted measures to reduce the growth rate of direct program spending. Third, the Government will undertake a comprehensive review of government administrative functions and overhead costs in order to identify opportunities for additional savings and improve service delivery.

## Revenues

The largest source of federal revenues is personal income tax revenues, which accounted for 47.6 percent of total revenues in 2009-2010. Corporate income tax revenues accounted for 13.9 percent of revenues in 2009-2010, up from 12.6 percent in 2008-2009, but well below the levels reached in the years immediately preceding the recession, due both to the weaker economy and significant corporate income tax relief. EI premium revenues represented 7.7 percent of revenues in 2009-2010. The Government has kept the EI premium rate stable at \$1.73 per \$100 of insurable earnings for 2009 and 2010. Other taxes and duties averaged about 20 percent of total revenues between 1990-1991 and 2005-2006, but began to decline as a share of total revenues in 2006-2007, due to the impact of two consecutive 1-percentage-point cuts to the GST rate effective July 1, 2006 and January 1, 2008. In 2009-2010, other taxes and duties made up 18.6 percent of total revenues. Other revenues were 9.9 percent of total revenues in 2009-2010, down 0.7 percentage points from a year earlier. In 2008-2009, the share of total revenues represented by other revenues reached its highest level since 1992-1993, due largely to an increase in revenues related to the Extraordinary Financing Framework and the sharp decline in personal income tax revenues.

**Composition of Revenues for 2009-2010**



The revenue ratio - revenues as a percentage of GDP - compares the total of all federal revenues to the size of the economy. This ratio is significantly influenced by economic developments and, absent policy changes, tends to decline during economic downturns and to increase during recoveries, reflecting the progressive nature of the tax system and the cyclical nature of capital gains. The ratio has been declining gradually since 2001-2002, and is down significantly

cantly from an average of 18 percent over the period 1996-1997 to 2000-2001. This decline is due primarily to tax reduction measures. The ratio stood at 14.3 percent in 2009-2010, down 0.3 percentage points from 2008-2009, reflecting a weaker economy and the impact of tax relief measures announced in the 2009 budget.

**Revenue Ratio**



## Revenues Compared to 2008-2009

The following table compares the actual results for revenues for 2009-2010 to 2008-2009.

### Revenues

	Change			
	2009-10	2008-09	Absolute	Percent
	(in millions of dollars)			%
<b>Income tax revenues—</b>				
Personal .....	103,947	116,024	-12,077	-10.4
Corporate .....	30,361	29,476	885	3.0
Non-resident .....	5,293	6,298	-1,005	-16.0
Total .....	139,601	151,798	-12,197	-8.0
<b>Other taxes and duties—</b>				
Goods and services tax .....	26,947	25,740	1,207	4.7
Energy taxes .....	5,178	5,161	17	0.3
Customs import duties .....	3,490	4,036	-546	-13.5
Other excise taxes and duties .....	4,958	4,869	89	1.8
Total .....	40,573	39,806	767	1.9
<b>Employment Insurance premiums ..</b>				
Other revenues .....	16,761	16,887	-126	-0.7
Other revenues .....	21,665	24,601	-2,936	-11.9
<b>Total revenues .....</b>	<b>218,600</b>	<b>233,092</b>	<b>-14,492</b>	<b>-6.2</b>

Total revenues declined \$14.5 billion in 2009-2010, due primarily to lower personal income tax revenues, non-resident income tax revenues and other program revenues. These decreases were partially offset by higher GST and corporate income tax revenues.

Personal income tax revenues, the largest component of revenues, declined by \$12.1 billion, or 10.4 percent, in 2009-2010. This decline reflected significant tax reductions under the EAP, including the Home Renovation Tax Credit, as well as very weak growth in the tax base. In addition, 2008-2009 results were boosted by a refinement of the tax accrual estimation methodology to address an understatement of personal income tax revenues dating from the adoption of accrual accounting in 2002-2003. These refinements had a one-time impact of raising personal income tax revenues in 2008-2009 by about \$2.9 billion, which contributed to the decline in 2009-2010.

Corporate income tax revenues increased by \$0.9 billion, or 3.0 percent, in 2009-2010, in spite of a sharp contraction in corporate profits in 2009 and ongoing income tax reductions. The difference between lower profits and higher collections is only partly explained by some one-time factors. For example, whereas foreign exchange movements lowered corporate income tax liabilities last year, a strengthening of the Canadian dollar resulted in higher liabilities for 2009-2010.

Non-resident income tax revenues were down \$1.0 billion, or 16.0 percent, in 2009-2010, reflecting lower interest and dividend payments to non-residents.

Other taxes and duties increased \$0.8 billion, or 1.9 percent, from the prior year, driven by a \$1.2-billion, or 4.7-percent, increase in GST revenues, reflecting higher consumption. Other excise taxes and duties increased by \$0.1 billion, or 1.8 percent, energy taxes increased by \$17 million, or 0.3 percent, and customs import duties declined by \$0.5 billion, or 13.5 percent.

El premium revenues decreased by \$0.1 billion, or 0.7 percent, from the previous year, reflecting the fall in employment and the fact that the premium rate was kept stable at \$1.73 per \$100 of insurable earnings for 2009 and 2010.

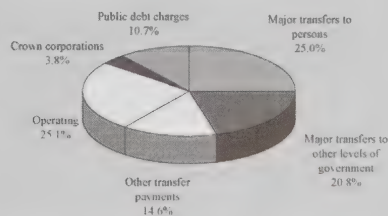
Other revenues declined by \$2.9 billion, or 11.9 percent, in 2009-2010. This decrease was driven by a decline of \$2.7 billion in other program revenues, due mainly to foreign exchange losses recorded on foreign currency loans in support of development and trade and to a decline in receipts under the Atlantic Offshore Revenue Accounts. Revenue under the Atlantic Offshore Revenue Accounts is transferred to Newfoundland and Labrador and Nova Scotia under the Atlantic Offshore Accords, such that there is no net impact on the budgetary balance. Crown corporation revenues decreased by \$0.1 billion, as increases in revenues resulting from the reclassification of Canadian Commercial Corporation and increased interest revenues on loans provided to Crown corporations under the Government's consolidated borrowing framework were more than offset by declines in the profits of enterprise Crown corporations and other government business enterprises. The decline in profits over the prior year is due in large part to an unrealized loss on derivatives held under the Insured Mortgage Purchase Program (IMPP) administered by Canada Mortgage and Housing Corporation (CMHC) and a decrease in investment revenues recorded by the Bank of Canada.

## Expenses

The two largest major components of expenses in 2009-2010 were ministry expenses and major transfers to persons, which each accounted for roughly 25 percent of total expenses. Ministry expenses include the operating expenses of the more than 100 government departments and agencies, including National Defence. Major transfers to persons consist of elderly benefits, EI benefits, the Canada Child Tax Benefit and the Universal Child Care Benefit. Major transfers to other levels of government (Canada Health Transfer and Canada Social Transfer, fiscal arrangements and other transfers, transfers to provinces on behalf of Canada's cities and communities, and Alternative Payments for Standing Programs) made up 20.8 percent of total expenses in 2009-2010. Other transfer payments, which include transfers to individuals, businesses, and other organizations and groups, made up 14.6 percent of expenses, while Crown corporations accounted for 3.8 percent of total expenses. Public debt charges made up the remaining 10.7 percent of total expenses in 2009-2010, down from 13.0 percent in 2008-2009.

There has been a large shift in the composition of total expenses since the early 1990s. Public debt charges were the largest component for most of the 1990s, given the large and increasing stock of interest-bearing debt and high average effective interest rates on that stock of debt. With reductions in the stock of interest-bearing debt and a decline in interest rates over the 1997-1998 to 2007-2008 period, the share of public debt charges in total expenses fell over 15 percentage points from a high of nearly 30 percent of total expenses in 1996-1997. While the stock of interest-bearing debt increased significantly during 2008-2009 and 2009-2010 due to the surge in financial requirements stemming from the EAP, the Extraordinary Financing Framework, and borrowings for Crown corporations under the consolidated borrowing framework, the share of public debt charges fell a further 3.6 percentage points over the two years due to declines in interest rates.

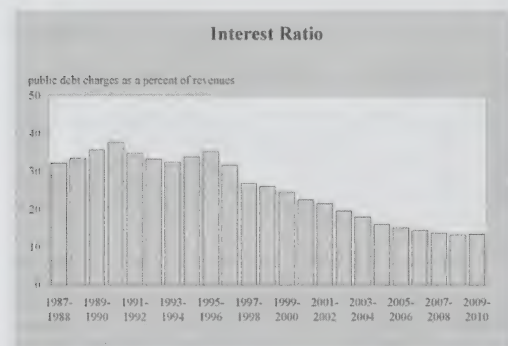
**Composition of Expenses for 2009-2010**



The interest ratio (public debt charges as a percentage of revenues) has been decreasing in recent years, falling from 37.6 percent in 1990-1991 to 13.3 percent in 2008-2009. The ratio increased slightly to 13.5 percent in 2009-2010, reflecting lower government revenues. This ratio means that in 2009-2010, the Government



spent roughly 14 cents of every revenue dollar on interest on the public debt. This is money that is required to meet the Government's ongoing debt-financing obligations. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians. As well as lowering debt charges - which has freed up resources for more productive uses - past reductions in the public debt have given the Government flexibility to deal with the economic slowdown.



### Expenses Compared to 2008-2009

Total expenses amounted to \$274.2 billion in 2009-2010, up \$35.4 billion, or 14.8 percent, from 2008-2009. The next table shows the sources of that increase.

### Increases in Expenses in 2009-2010

	(in billions of dollars)
Measures directly related to recession	
Canada's Economic Action Plan .....	13.3
Increased Employment Insurance benefits (excluding Budget 2009 EAP enhancements) .....	3.5
	16.8
Transfers to other levels of government in support of health, social programs, Equalization and HST transitional assistance .....	10.5
Total support for Canadians and other levels of government .....	27.3
Other	
Increased pension and benefit costs related to amortization of losses .....	1.7
Reclassification of Canadian Commercial Corporation .....	1.5
Other expenses .....	4.8
	8.0
Total increase in expenses .....	35.4

Note: Totals may not add due to rounding.

The increase in expenses is largely attributable to measures directly related to the recession, such as the EAP and the impact of a weaker economy on cyclically sensitive expenses such as EI benefits, as well as increased transfers to other levels of government, which includes HST transitional assistance to the provinces of Ontario and British Columbia, and legislated growth in the Canada Health Transfer, the Canada Social Transfer and Equalization. The growth in expenses was also attributable to increased pension and other benefit expenses, reflecting the amortization of estimation losses arising from the 2008-2009 annual actuarial valuations, as well as the reclassification of Canadian Commercial Corporation. As previously mentioned, the reclassification of Canadian Commercial Corporation in 2009-2010 has resulted in increases to both Crown corporation revenues and Crown corporation expenses, with no overall impact on the budgetary balance. Other expenses only accounted for only \$4.8 billion or 14 percent of the increase in expenses.

The following table compares the actual results for total expenses for 2009-2010 to 2008-2009.

### Expenses

	Change			
	2009-10	2008-09	Absolute	Percent
	(in millions of dollars)			%
<b>Transfer payments—</b>				
Major transfers to persons—				
Elderly benefits .....	34,653	33,377	1,276	3.8
Employment Insurance benefits ..	21,586	16,308	5,278	32.4
Children's benefits .....	12,340	11,901	439	3.7
Total .....	68,579	61,586	6,993	11.4
Major transfer payments to other levels of government—				
Federal transfer support for health and other social programs .....	35,678	33,327	2,351	7.1
Fiscal arrangements and other transfers .....	24,015	16,162	7,853	48.6
Alternative payments for standing programs .....	-2,703	-2,974	271	-9.1
Total .....	56,990	46,515	10,475	22.5
Other transfer payments .....	39,892	30,192	9,700	32.1
Total transfer payments .....	165,461	138,293	27,168	19.6
<b>Other program expenses—</b>				
Crown corporations .....	10,428	8,066	2,362	29.3
Ministries .....	68,895	61,498	7,397	12.0
Total other program expenses .....	79,323	69,564	9,759	14.0
<b>Total program expenses .....</b>	<b>244,784</b>	<b>207,857</b>	<b>36,927</b>	<b>17.8</b>
Public debt charges .....	29,414	30,990	-1,576	-5.1
<b>Total expenses .....</b>	<b>274,198</b>	<b>238,847</b>	<b>35,351</b>	<b>14.8</b>

Major transfers to persons increased by \$7.0 billion in 2009-2010, largely due to higher EI and elderly benefits. The \$5.3-billion increase in EI benefits reflects higher unemployment, as well as benefit enhancement measures announced as part of the EAP. The \$1.3-billion increase in elderly benefits reflects growth in

the elderly population and changes in consumer prices, to which benefits are fully indexed. Children's benefits, which consist of the Canada Child Tax Benefit and the Universal Child Care Benefit, increased \$0.4 billion, due in part to increases to the National Child Benefit and the Canada Child Tax Benefit announced in the January 2009 budget.

Major transfers to other levels of government increased by \$10.5 billion over the previous year, reflecting legislated growth in the Canada Health Transfer, the Canada Social Transfer and Equalization, \$5.9 billion in transitional assistance to the provinces of Ontario and British Columbia related to their decision to adopt the HST, as well as the doubling of the gas tax transfer to provinces and municipalities, as of April 1, 2009. Alternative Payments for Standing Programs, which are netted against major transfers to other levels of government, decreased by \$0.3 billion in 2009-2010, resulting in a corresponding increase in transfer payments. Alternative Payments for Standing Programs are a recovery from the Province of Quebec for an additional tax point transfer (13.5 points) above and beyond the Canada Health Transfer and Canada Social Transfer tax point transfers. The \$0.3-billion decrease in this recovery was due to a decrease in the value of personal income tax points in 2009-2010 compared to 2008-2009.

Other transfer payments, which include transfers to First Nations and Aboriginal peoples, assistance to farmers, students and businesses, support for research and development, and foreign aid and international assistance, increased by \$9.7 billion, or 32.1 percent, over the prior year. This growth mainly reflects increases in international assistance, increased support for students, workers and persons with disabilities, increased transfers related to health, and increased infrastructure funding and assistance for the automotive industry announced under the EAP. These increases were partially offset by a decrease in transfers to Newfoundland and Labrador and Nova Scotia under the Atlantic Offshore Accords.

Other program expenses increased from \$69.6 billion in 2008-2009 to \$79.3 billion in 2009-2010, up \$9.8 billion, or 14.0 percent. This spending component consists of operating expenses of Crown corporations, departments and agencies, including National Defence, as well as expenses related to the ongoing assessment of the Government's liabilities. The \$9.8-billion increase reflects investments in federal infrastructure projects under the EAP, the impact of previous budget measures, such as the Canada First Defence Strategy, growth in the ongoing cost of operations, as well as the first year of amortization of significant estimation losses arising from the 2008-2009 annual actuarial valuations of the Government's obligations for pension and other future benefit plans. Annual actuarial valuations are prepared using assumptions that are based on the Government's best estimates. Estimation gains and losses arise when actual experience varies from assumptions. The losses experienced in 2008-2009 are due in part to a decline in the market value of the Government's pension plan assets as a result of a deterioration in credit market conditions. These adjustments are amortized over the estimated average remaining service lives of plan members, which represent periods ranging from 5 to 23 years according to the plan in question. Crown corporation expenses increased by \$2.4 billion in 2009-2010, due primarily to the reclassification of Canadian Commercial Corporation and increased social housing assistance provided by CMHC under the EAP.

## Comparison of Actual Results to Budget Projections

### Comparison to March 2010 Budget Plan

The 2009-2010 deficit was \$1.8 billion higher than the \$53.8-billion deficit forecast in the March 2010 budget. Revenues were \$4.7 billion higher than expected, largely reflecting higher-than-expected corporate income tax revenues. Program expenses were \$6.9 billion higher than forecast, largely reflecting the accrual of \$5.6 billion in HST transitional assistance payments to Ontario and British Columbia to be paid in 2010-2011 and 2011-2012. In the March 2010 budget forecast, transitional assistance payments were expensed in annual instalments over the 2009-2010 to 2011-2012 period, consistent with the payment schedules set out in the agreements with the provinces. Considerable judgment is required to interpret eligibility criteria surrounding transfer payments. When met, eligibility criteria establish a recipient's entitlement to receive a transfer payment, and are therefore a key element in determining the appropriate accounting treatment. In the process of finalizing the financial statements, and following discussions with the Office of the Auditor General of Canada, it was determined that the total amount of transitional assistance should be expensed in 2009-2010 as the provinces have met all eligibility criteria to receive the transfers. Absent the impact of this accounting change, the deficit would have been \$3.8 billion lower than forecast in the March 2010 budget. The remaining difference between actual and forecast program expenses is due mainly to the reclassification of Canadian Commercial Corporation (CCC) and higher-than-expected bad debt expense related to tax receivables. These increases in expenses were partially offset by public debt charges which were \$0.5 billion lower than expected, due largely to lower-than-expected effective interest rates.

### Comparison of 2009-2010 Outcomes to March 2010 Budget

	Budget	Actual	Difference
	(in billions of dollars)		
Revenues .....	213.9	218.6	4.7
Expenses —			
Program expenses —			
HST transitional assistance .....	0.3	5.9	5.6
Reclassification of CCC .....	0.0	1.5	1.5
Other program expenses .....	237.6	237.4	-0.2
Total program expenses .....	237.8	244.8	6.9
Public debt charges .....	29.9	29.4	-0.5
Total expenses .....	267.7	274.2	6.5
<b>Annual deficit .....</b>	<b>53.8</b>	<b>55.6</b>	<b>1.8</b>

Note: Totals may not add due to rounding.

### Comparison to January 2009 Budget Plan

As mentioned above, the level of economic activity in 2009 was considerably lower than in 2008. It was also well below expectations at the time of the January 2009 budget. In light of the downside risks to the economic outlook in early 2009, the Government judged it appropriate, for budget planning purposes, to adjust downward by 1.2 percent the private sector forecast for nominal GDP, in Budget 2009. As a result, the planning assumption in Budget 2009 was for a contraction of 2.7 percent in nominal GDP in 2009. However, the 4.5-percent decline in nominal GDP in 2009 was larger than the de-

cline assumed in Budget 2009. As a result, the 2009-2010 budgetary deficit was \$21.9 billion higher than the \$33.7-billion deficit forecast in the January 2009 budget, primarily reflecting this larger-than-expected decline in economic activity.

Revenues were \$6.3 billion, or 2.8 percent, lower than forecast in the January 2009 budget, reflecting lower-than-projected personal income tax and other revenues, partially offset by higher-than-projected corporate income tax and GST revenues. The weakness in personal income tax revenues, which were \$6.3 billion lower than projected, reflects slower-than-projected growth in personal taxable income as a result of the recession. Other revenues were \$4.8 billion lower than projected, reflecting lower interest revenues from the IMPP than expected at the time of Budget 2009, resulting from lower-than-expected take-up of the program, foreign exchange losses recorded on foreign currency loans in support of development and trade, an unrealized loss on derivatives held under the IMPP, and lower-than-expected revenues under the Government's Corporate Asset Management Review. These decreases were partially offset by the increase in other revenues resulting from the reclassification of Canadian Commercial Corporation.

For 2009-2010, total expenses were \$15.6 billion higher than projected in the January 2009 budget, with program expenses \$15.7 billion higher than forecast and public debt charges \$0.1 billion lower than forecast. The higher-than-expected program expenses are largely attributable to an increase in transfer payments, primarily reflecting higher EI benefit payments, the accrual of transitional assistance to Ontario and British Columbia related to the provinces' decisions to adopt the HST framework, and support for the automotive industry. Other program expenses were \$2.3 billion, or 3.0 percent, higher than forecast. Within other program expenses, Crown corporation expenses were \$1.3 billion higher than expected, largely reflecting the reclassification of Canadian Commercial Corporation, while operating expenses of departments and agencies were \$1.0 billion higher than forecast, due mainly to increased pension and benefit costs, reflecting the amortization of estimation losses arising from the 2008-2009 annual actuarial valuations of the Government's obligations for public service pensions and other employee future benefits.

### Comparison of 2009-2010 Outcomes to January 2009 Budget

	Budget	Actual	Difference
	(in millions of dollars)		
<b>Revenues</b>			
Income tax revenues .....	141,538	139,601	-1,937
Other taxes and duties .....	40,113	40,573	460
Employment Insurance premiums .....	16,795	16,761	-34
Other revenues .....	26,459	21,665	-4,794
<b>Total revenues .....</b>	<b>224,905</b>	<b>218,600</b>	<b>-6,305</b>
<b>Expenses—</b>			
<b>Program expenses</b>			
Major transfers to persons .....	66,350	68,579	2,229
Major transfer payments to other levels of government .....	50,065	56,990	6,925
Other transfer payments .....	35,694	39,892	4,198
Other program expenses .....	76,976	79,323	2,347
<b>Total program expenses .....</b>	<b>229,085</b>	<b>244,784</b>	<b>15,699</b>
<b>Public debt charges .....</b>	<b>29,500</b>	<b>29,414</b>	<b>-86</b>
<b>Total expenses .....</b>	<b>258,585</b>	<b>274,198</b>	<b>15,613</b>
<b>Annual deficit .....</b>	<b>33,680</b>	<b>55,598</b>	<b>21,918</b>

## Accumulated Deficit

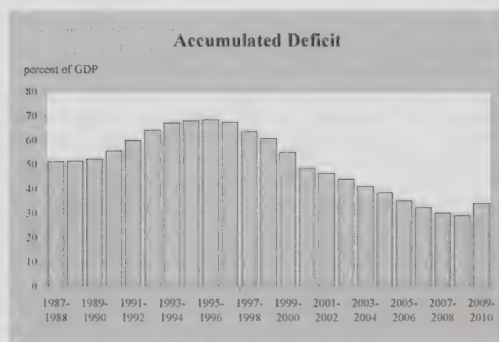
The accumulated deficit is the difference between the Government's total liabilities and total assets. The annual change in the accumulated deficit represents the annual budgetary balance plus any gains or losses recognized in other comprehensive income. Other comprehensive income represents certain unrealized gains and losses on financial instruments reported by enterprise Crown corporations and other government business enterprises. Based on the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, other comprehensive income is not included in the Government's annual budgetary balance, but is instead recorded directly to the Government's Statement of Accumulated Deficit and Statement of Change in Net Debt.

### Accumulated Deficit

	2009-2010	2008-2009	Difference
	(in millions of dollars)		
<b>Accumulated deficit at beginning of year</b>	<b>463,710</b>	<b>457,637</b>	<b>6,073</b>
Annual deficit .....	55,598	5,755	49,843
Other comprehensive income (-) or loss .....	-211	318	-529
<b>Accumulated deficit at end of year .....</b>	<b>519,097</b>	<b>463,710</b>	<b>55,387</b>

The accumulated deficit increased by \$6.1 billion in 2008-2009 and by \$55.4 billion in 2009-2010, reflecting the impact of the global economic recession and the stimulus measures introduced to help mitigate its impact. The \$55.4-billion increase in the accumulated deficit in 2009-2010 reflects the \$55.6-billion budgetary deficit, partially offset by \$0.2 billion in other comprehensive income. The \$0.2 billion in other comprehensive income reflects a \$0.4-billion increase in the market value of enterprise Crown corporations' and other government business enterprises' holdings of financial assets classified as available for sale, partially offset by a \$0.2-billion decrease in the fair value of derivative financial instruments used in hedging activities.

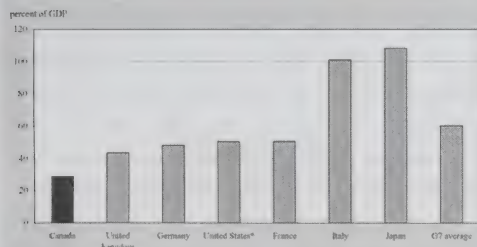
As a percentage of GDP, the accumulated deficit stood at 34.0 percent at March 31, 2010, roughly half of its post-World War II peak of 68.4 percent at March 31, 1996.





## Canada Has the Lowest Total Government Net Debt Ratio Among G7 Countries

### G7 Total Government Net Debt-to-GDP Ratio, 2009



Sources: OECD Economic Outlook, No. 37 (May 2010); Federal Reserve, Flow of Funds Accounts of the United States (June 2010); Department of Finance calculations.

\*Adjusted to exclude certain government employee pension liabilities to improve comparability with other countries' debt measures.

According to the OECD, Canada's total government net debt-to-GDP ratio stood at 28.9 percent in 2009. This is by far the lowest level amongst G7 countries, which the OECD estimates will record, on average, a net debt-to-GDP ratio of 60.3 percent for that same year.

Total government net debt as measured by the OECD includes the liabilities net of financial assets of the federal, provincial-territorial and local governments, and well as those of the Canada and Quebec Pension Plans. For international comparability, the OECD also excludes the estimated value of unfunded public sector pension liabilities.

As noted above, the accumulated deficit is the difference between the Government's total liabilities and total assets. Total liabilities include interest-bearing debt and accounts payable and accrued liabilities. Total assets include both financial and non-financial assets, the latter consisting primarily of capital assets. The following sections provide more detail on each of these components.

## Statement of Financial Position

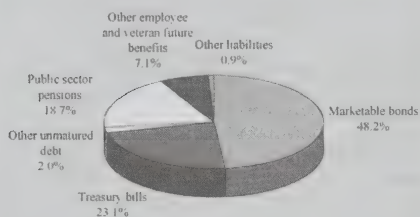
	2009-2010	2008-2009	Difference
	(in millions of dollars)		
<b>Liabilities</b>			
Accounts payable and accrued liabilities	120,525	113,999	6,526
Interest-bearing debt—			
Unmatured debt	559,126	514,020	45,106
Pension and other future benefits	197,070	190,220	6,850
Other liabilities	6,587	5,923	664
Total	762,783	710,163	52,620
Total liabilities	883,308	824,162	59,146
<b>Financial assets</b>			
Cash and accounts receivable	101,205	122,147	-20,942
Foreign exchange accounts	46,950	51,709	-4,759
Loans, investments and advances <sup>(1)</sup>	152,681	125,093	27,588
Total financial assets	300,836	298,949	1,887
<b>Net debt</b>	<b>582,472</b>	<b>525,213</b>	<b>57,259</b>
<b>Non-financial assets</b>	<b>63,375</b>	<b>61,503</b>	<b>1,872</b>
<b>Accumulated deficit</b>	<b>519,097</b>	<b>463,710</b>	<b>55,387</b>

(1) Includes \$211 million in other comprehensive income (-\$318 million other comprehensive loss in 2008-2009) reported by enterprise Crown corporations and other government business enterprises.

## Interest-Bearing Debt

Interest-bearing debt includes unmatured debt, or debt issued on the credit markets, liabilities for pensions and other future benefits, and other liabilities. Unmatured debt, which includes fixed-coupon marketable bonds, Real Return Bonds, treasury bills, retail debt (Canada Savings Bonds and Canada Premium Bonds), foreign-currency-denominated debt, as well as bonds issued to the Canada Pension Plan and obligations related to capital leases, amounted to 73 percent of interest-bearing debt at March 31, 2010. Liabilities for pensions and other future benefits include obligations for federal employee pension plans and other employee and veteran future benefits. Liabilities for federal public service pension plans made up 19 percent of interest-bearing debt and other employee and veteran future benefits accounted for an additional 7 percent of interest-bearing debt. The remaining 1 percent of interest-bearing debt represents other interest-bearing liabilities of the Government, which include deposit and trust accounts and other specified purpose accounts. The share of total interest-bearing debt represented by unmatured debt had been declining since the mid-1990s, as the Government was able to retire some of this debt. This trend reversed in 2008-2009 due to the surge in financial requirements stemming from the Government's EAP, as well as an increase in borrowings under the consolidated borrowing framework introduced in 2008. Under the consolidated borrowing framework, the Government finances all of the borrowing needs of CMHC, the Business Development Bank of Canada and Farm Credit Canada through direct lending in order to reduce overall borrowing costs and improve the liquidity of the government securities market.

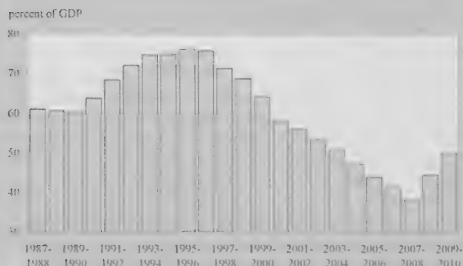
## Interest-Bearing Debt by Category for 2009-2010



At March 31, 2010, interest-bearing debt totalled \$762.8 billion, up \$52.6 billion from March 31, 2009. The increase was largely attributable to an increase in unamortized debt, primarily reflecting financing requirements associated with the budgetary deficit. The increase in unamortized debt also reflects an increase in borrowings on behalf of Crown corporations under the consolidated borrowing framework, and in particular CMHC financing requirements for the purchase of insured mortgage pools under the IMPP to support the availability of longer-term credit. Borrowings undertaken by the Government to fund the IMPP operations do not increase the accumulated deficit, as they are offset by interest-bearing financial assets.

The Bank of Canada and the Department of Finance manage the Government's debt and associated risks. The fundamental objective of the debt management strategy is to provide stable, low-cost funding to meet the Government's financial obligations and liquidity needs. Details on the Government's debt management objectives and principles are tabled annually in Parliament through the Department of Finance's *Debt Management Strategy*. Further details on the pension plans are contained in Section 6 of this volume.

## Interest-Bearing Debt



Foreign holdings of the Government's unamortized debt were estimated at \$91.1 billion at March 31, 2010. This represents approximately 16 percent of the Government's total unamortized debt, down significantly from an average of about 27 percent in the mid-1990s.

## Foreign Holdings of Government of Canada Unamortized Debt



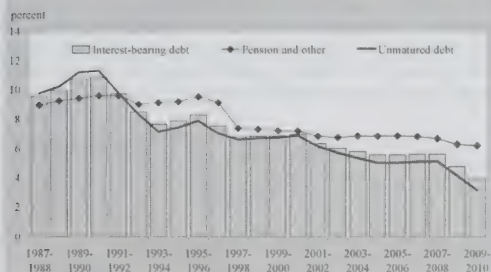
The average effective interest rate on the Government's interest-bearing debt in 2009-2010 was 4.0 percent, down from 4.8 percent in 2008-2009. The average effective interest rate on unamortized debt in 2009-2010 was 3.1 percent, down 1 percentage point from 2008-2009. The average effective interest rate on pension and other liabilities was 6.3 percent, down from 6.4 percent a year earlier. The average effective interest rate was higher on pension and other liabilities than on unamortized debt because the unfunded pension liability is primarily credited with interest at rates that are calculated as though the amounts in the plans were invested in a notional portfolio of Government of Canada 20-year bonds held to maturity, whereas unamortized debt includes both short- and long-term securities.

The debt structure of interest-bearing debt is usually described in terms of its fixed-rate share (that is the proportion of all interest-bearing debt that does not mature or need to be repriced within one year relative to the total amount of Government of Canada interest-bearing debt). It is calculated on a net basis by excluding components of the debt that are matched with financial assets of the same term, which therefore do not represent an exposure to interest rate risk. The federal liabilities netted out from the fixed-rate share calculation include liabilities funding the assets in the Exchange Fund Account; debt securities matched with corresponding loans to Crown corporations; Government of Canada debt securities held by the Bank of Canada; matched assets related to the IMPP; and the debt offset by Receiver General cash and deposit balances.

The fixed-rate share of interest-bearing debt increased from 61.0 percent in 2008-2009 to 63.3 percent in 2009-2010.



## Average Effective Interest Rate on Interest-Bearing Debt



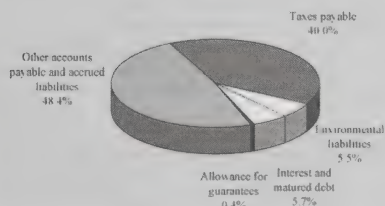
## Financial Assets

Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, accounts receivable, foreign exchange accounts, and loans, investments and advances. The Government's foreign exchange accounts include foreign currency deposits, investments in gold, and subscriptions and loans to the International Monetary Fund. Proceeds of the Government's foreign currency borrowings are held in the Exchange Fund Account to provide foreign currency liquidity and provide funds needed to promote orderly conditions for the Canadian dollar in the foreign exchange markets. Further details on the management of international reserves are available in the annual *Report on the Management of Canada's Official International Reserves*. The Government's loans, investments and advances include its investments and loans in enterprise Crown corporations, loans to national governments mainly for financial assistance and development of export trade, and loans under the Canada Student Loans Program.

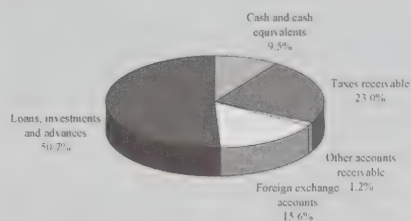
## Accounts Payable and Accrued Liabilities

The following chart shows accounts payable and accrued liabilities by category for 2009-2010.

## Accounts Payable and Accrued Liabilities by Category for 2009-2010



## Financial Assets by Category for 2009-2010



At March 31, 2010, accounts payable and accrued liabilities amounted to \$120.5 billion, up \$6.5 billion from March 31, 2009. The increase is largely attributable to an \$8.9-billion increase in other accounts payable and accrued liabilities, primarily reflecting the accrual of HST transitional assistance to the provinces of Ontario and British Columbia. This assistance will be paid out in 2010-2011 and 2011-2012 in accordance with the terms of the Comprehensive Integrated Tax Coordination Agreements with the provinces. The increase in other accounts payable and accrued liabilities also reflects the accrual of a liability to the Province of Ontario representing its one-third participation in the financial assistance provided to the automotive sector. These increases were partially offset by a \$2.6-billion decrease in taxes payable. Taxes payable include amounts payable to taxpayers based on assessments, as well as estimates of refunds owing for assessments not completed by year end.

At March 31, 2010, financial assets amounted to \$300.8 billion, up \$1.9 billion from March 31, 2009. Within financial assets, cash and cash equivalents decreased \$18.5 billion, taxes receivable decreased \$2.8 billion, foreign exchange accounts decreased \$4.8 billion, and the Government's loans, investments and advances in enterprise Crown corporations and other government business enterprises increased \$25.5 billion. The decrease in cash and cash equivalents over the prior year mainly reflects increased cash balances held at the end of 2008-2009 to support the Bank of Canada's operations to provide liquidity to financial markets and to cover some of the Government's own funding needs for the IMPP. With improved conditions in financial markets and the winding down of purchases under the IMPP in March 2010, the Government's cash balances were reduced by the end of 2009-2010. The decrease in foreign exchange accounts is largely attributable to a decrease in the value of foreign-denominated marketable securities held in the Exchange Fund Account due to the appreciation of the Canadian dollar against the US dollar and the euro. The \$25.5-billion increase in loans, investments and advances in enterprise Crown corporations and other government business enterprises is due mainly to the issuance of loans to the Business Development Bank of Canada, CMHC and Farm Credit Canada under the consolidated borrowing framework. In particular, loans to CMHC

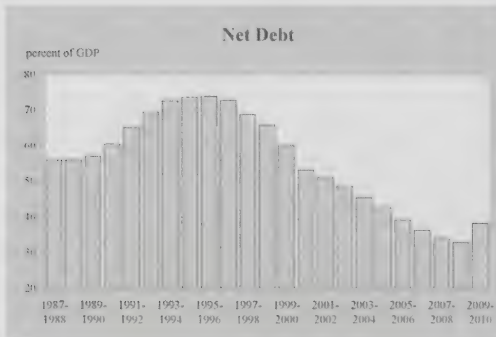
increased by \$10.6 billion, reflecting funding provided to finance purchases of insured mortgage pools under the IMPP. The \$25.5 billion increase also reflects net profits recorded by these corporations and enterprises during 2009-2010, as well as the acquisition of common and preferred shares in a restructured General Motors and membership interests in Chrysler as part of the Government's financial assistance agreements with these companies. The shares are held on behalf of the Government by two wholly owned subsidiaries of the Canada Development Investment Corporation.

Since the accumulated deficit reached its peak of \$562.9 billion at March 31, 1997, financial assets have increased by \$200.4 billion due to higher levels of cash and cash equivalents and accounts receivable (up \$48.4 billion), an increase in the foreign exchange accounts (up \$20.1 billion) and an increase in loans, investments and advances (up \$131.9 billion). The increase in cash and cash equivalents and accounts receivable is largely attributable to growth in taxes receivable, broadly in line with the growth in the applicable tax bases. The increase in the foreign exchange accounts reflects a decision by the Government in the late 1990s to increase its liquidity in these accounts. The increase in loans, investments and advances is attributable to several factors including the accumulation of net profits from enterprise Crown corporations, the Government taking over the financing of the Canada Student Loans Program from the chartered banks in 2000, and, more recently, the issuance of direct loans to Crown corporations under the Government's consolidated borrowing framework.

#### Net Debt

The Government's net debt – its total liabilities less financial assets – stood at \$582.5 billion at March 31, 2010. As a share of GDP, net debt was 38.1 percent, up 5.3 percentage points from a year earlier, but down 35.7 percentage points from its peak of 73.9 percent at March 31, 1996.

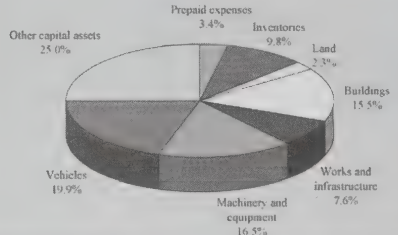
This ratio measures debt relative to the ability of the country's taxpayers to finance it. Total liabilities are reduced only by financial assets as non-financial assets cannot normally be converted to cash to pay off the debt without disrupting government operations.



#### Non-Financial Assets

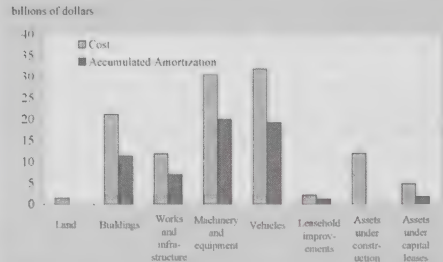
Non-financial assets include the net book value of the Government's tangible capital assets, which include land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.

#### Non-Financial Assets by Category for 2009-2010



At March 31, 2010, non-financial assets stood at \$63.4 billion, up \$1.9 billion from a year earlier, primarily due to an increase in tangible capital assets. At March 31, 2010, roughly 59 percent of the original cost of the Government's depreciable tangible capital assets had been amortized, compared to 58 percent a year earlier. Depreciable tangible capital assets exclude land, and assets under construction, which are not yet available for use.

#### Tangible Capital Asset Cost and Accumulated Amortization



## Cash Flow

The annual surplus or deficit is presented on an accrual basis of accounting, recognizing revenue in the period it is earned and expenses when incurred, regardless of when the associated cash is received or paid. In contrast, the Government's net cash flow measures the difference between cash coming in to the Government and cash going out.

In 2009-2010, the Government had a total cash requirement of \$71.9 billion before financing activities, compared to a total cash requirement of \$83.5 billion before financing activities in 2008-2009. Operating activities resulted in a net cash requirement of \$37.5 billion in 2009-2010, compared to a net cash requirement of \$6.1 billion in 2008-2009, primarily reflecting the deterioration in the budgetary balance. Cash used for capital investment activities increased by \$1.2 billion, from \$5.6 billion in 2008-2009 to \$6.8 billion in 2009-2010. Cash requirements from the Government's other investing activities totalled \$27.6 billion in 2009-2010, down \$44.1 billion from 2008-2009. This decrease is largely attributable to a reduction in financing requirements associated with the purchases of insured mortgage pools through CMHC under the IMPP.

## Cash Flow

	2009-2010	2008-2009
	(in millions of dollars)	
Cash used by operating activities .....	-37,452	-6,111
Cash used by capital investment activities .....	-6,839	-5,641
Cash used by investing activities .....	-27,614	-71,743
Total cash requirement .....	-71,905	-83,495
Cash provided by financing activities .....	53,370	116,751
Net decrease (-) or increase in cash .....	-18,535	33,256
Cash and cash equivalents at beginning of year .....	46,985	13,729
Cash and cash equivalents at end of year .....	28,450	46,985

The Government financed this financial requirement of \$71.9 billion by increasing market debt by \$53.4 billion and by decreasing its balance of cash and cash equivalents by \$18.5 billion. The increase in market debt was achieved primarily through the issuance of marketable bonds.

## Risks and Uncertainties

As noted in the budget and related documents, the Government's revenues and expenses are highly sensitive to changes in economic conditions – particularly to changes in real economic growth, inflation and interest rates. Current risks come primarily from risks to the Canadian economic outlook, as well as uncertainty as to how economic developments will translate into spending and tax revenues.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes, on a regular basis, sensitivity impacts on the budgetary balance. These are "rules of thumb" as the actual impact will depend on many other factors as well. As published in Budget 2010, these show, for example, that:

- A 1-percentage-point decrease in real GDP growth would lower the budgetary balance by about \$3.1 billion in the first year, \$3.4 billion in the second year, and \$4.4 billion in the fifth year.
- A 1-percentage-point decrease in GDP inflation would lower the budgetary balance by about \$1.6 billion in the first year, \$1.5 billion in the second year, and \$1.6 billion in the fifth year.
- A sustained 100-basis-point increase in interest rates would lower the budgetary balance by \$1.0 billion in the first year, \$2.1 billion in the second year, and \$3.0 billion in the fifth year.

# TEN YEAR COMPARATIVE FINANCIAL INFORMATION

This part provides a ten year comparison of financial information based on the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

TABLE 1.1

## GOVERNMENT OF CANADA DETAILED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT (in millions of dollars)

	Year ended March 31									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>REVENUES—</b>										
<b>TAX REVENUES—</b>										
Income tax revenues—										
Personal .....	92,662	86,972	89,530	92,957	98,521	103,691	110,477	113,063	116,024	103,947
Corporate .....	28,293	24,242	22,222	27,431	29,956	31,724	37,745	40,628	29,476	30,361
Non-resident .....	2,982	2,925	3,291	3,142	3,560	4,529	4,877	5,693	6,298	5,293
	123,937	114,139	115,043	123,530	132,037	139,944	153,099	159,384	151,798	139,601
<b>Other taxes and duties—</b>										
Goods and services tax .....	24,759	25,292	28,248	28,286	29,758	33,020	31,296	29,920	25,740	26,947
Energy taxes .....	4,792	4,848	4,935	4,952	5,054	5,076	5,128	5,139	5,161	5,178
Customs import duties .....	2,784	3,040	3,278	2,887	3,091	3,330	3,704	3,903	4,036	3,490
Other excise taxes and duties .....	3,434	3,953	4,896	5,240	4,954	4,730	5,189	5,245	4,869	4,958
	35,769	37,133	41,357	41,365	42,857	46,156	45,317	44,207	39,806	40,573
<b>Total tax revenues .....</b>	<b>159,706</b>	<b>151,272</b>	<b>156,400</b>	<b>164,895</b>	<b>174,894</b>	<b>186,100</b>	<b>198,416</b>	<b>203,591</b>	<b>191,604</b>	<b>180,174</b>
<b>EMPLOYMENT INSURANCE PREMIUMS .....</b>	<b>18,655</b>	<b>17,637</b>	<b>17,870</b>	<b>17,546</b>	<b>17,307</b>	<b>16,535</b>	<b>16,789</b>	<b>16,558</b>	<b>16,887</b>	<b>16,761</b>
<b>OTHER REVENUES—</b>										
Crown corporations .....	5,458	4,751	5,301	5,917	6,825	7,198	7,503	6,504	7,760	7,622
Other programs .....	7,851	7,817	7,620	8,142	11,742	10,356	11,544	13,895	15,105	12,396
Net foreign exchange .....	2,679	2,453	3,379	2,090	1,175	2,014	1,714	1,872	1,736	1,647
<b>Total other revenues .....</b>	<b>15,988</b>	<b>15,021</b>	<b>16,300</b>	<b>16,149</b>	<b>19,742</b>	<b>19,568</b>	<b>20,761</b>	<b>22,271</b>	<b>24,601</b>	<b>21,665</b>
<b>TOTAL REVENUES .....</b>	<b>194,349</b>	<b>183,930</b>	<b>190,570</b>	<b>198,590</b>	<b>211,943</b>	<b>222,203</b>	<b>235,966</b>	<b>242,420</b>	<b>233,092</b>	<b>218,600</b>
<b>EXPENSES—</b>										
<b>TRANSFER PAYMENTS—</b>										
Old age security benefits, guaranteed income supplement and spouse's allowance .....	23,668	24,641	25,692	26,902	27,871	28,992	30,284	31,955	33,377	34,653
<b>Major transfer payments to other levels of government—</b>										
Canada health and social transfer .....	13,500	17,300	21,100	22,341	28,031					
Canada health transfer .....						19,000	20,140	21,474	22,759	24,820
Canada social transfer .....						8,225	8,500	9,872	10,568	10,858
Fiscal arrangements .....	12,467	11,603	10,879	9,409	12,863	12,381	13,033	14,570	15,138	16,193
Alternative payments for standing programs .....	-2,460	-2,662	-2,321	-2,700	-2,746	-2,731	-3,177	-2,720	-2,974	-2,703
Other major transfers .....	1,217	375	987	342	3,807	3,940	4,018	2,956	1,024	7,822
	24,724	26,616	30,645	29,392	41,955	40,815	42,514	46,152	46,515	56,990
Employment insurance benefits .....	11,444	13,726	14,496	15,058	14,748	14,417	14,084	14,298	16,308	21,586
Children's benefits .....	6,783	7,471	7,823	8,062	8,688	9,200	11,214	11,894	11,901	12,340
Other transfer payments .....	21,575	17,546	20,673	22,945	25,453	24,893	26,844	27,032	30,192	39,892
<b>Total transfer payments .....</b>	<b>88,194</b>	<b>90,000</b>	<b>99,329</b>	<b>102,359</b>	<b>118,715</b>	<b>118,317</b>	<b>124,940</b>	<b>131,331</b>	<b>138,293</b>	<b>165,461</b>
<b>OTHER PROGRAM EXPENSES—</b>										
Crown corporations .....	5,402	6,085	6,551	6,566	8,907	7,195	7,211	7,340	8,066	10,428
Ministries .....	36,970	40,146	40,799	44,751	48,740	49,701	56,118	60,827	61,498	68,895
<b>Total other program expenses .....</b>	<b>42,372</b>	<b>46,231</b>	<b>47,350</b>	<b>51,317</b>	<b>57,647</b>	<b>56,896</b>	<b>63,329</b>	<b>68,167</b>	<b>69,564</b>	<b>79,323</b>
<b>Total program expenses .....</b>	<b>130,566</b>	<b>136,231</b>	<b>146,679</b>	<b>153,676</b>	<b>176,362</b>	<b>175,213</b>	<b>188,269</b>	<b>199,498</b>	<b>207,857</b>	<b>244,784</b>
<b>PUBLIC DEBT CHARGES .....</b>	<b>43,892</b>	<b>39,651</b>	<b>37,270</b>	<b>35,769</b>	<b>34,118</b>	<b>33,772</b>	<b>33,945</b>	<b>33,325</b>	<b>30,990</b>	<b>29,414</b>
<b>TOTAL EXPENSES .....</b>	<b>174,458</b>	<b>175,882</b>	<b>183,949</b>	<b>189,445</b>	<b>210,480</b>	<b>208,985</b>	<b>222,214</b>	<b>232,823</b>	<b>238,847</b>	<b>274,198</b>
<b>ANNUAL SURPLUS OR DEFICIT (-) .....</b>	<b>19,891</b>	<b>8,048</b>	<b>6,621</b>	<b>9,145</b>	<b>1,463</b>	<b>13,218</b>	<b>13,752</b>	<b>9,597</b>	<b>-5,755</b>	<b>-55,598</b>
<b>ACCUMULATED DEFICIT AT BEGINNING OF YEAR .....</b>	<b>539,885</b>	<b>519,994</b>	<b>511,946</b>	<b>505,325</b>	<b>496,180</b>	<b>494,717</b>	<b>481,499</b>	<b>467,268</b>	<b>457,637</b>	<b>463,710</b>
<b>OTHER COMPREHENSIVE INCOME OR LOSS (-) .....</b>							479	34	-318	211
<b>ACCUMULATED DEFICIT AT END OF YEAR .....</b>	<b>519,994</b>	<b>511,946</b>	<b>505,325</b>	<b>496,180</b>	<b>494,717</b>	<b>481,499</b>	<b>467,268</b>	<b>457,637</b>	<b>463,710</b>	<b>519,097</b>



TABLE 1.2

GOVERNMENT OF CANADA  
DETAILED STATEMENT OF FINANCIAL POSITION

(in millions of dollars)

	As at March 31									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>LIABILITIES</b>										
<b>ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—</b>										
Other accounts payable and accrued liabilities	37,206	31,424	32,909	36,905	46,045	48,263	50,730	47,000	49,379	58,284
Taxes payable	33,030	34,284	33,549	33,040	35,650	38,402	41,388	49,010	50,845	48,251
Environmental liabilities	3,014	3,051	3,378	3,564	5,624	5,861	6,062	6,669	6,342	6,602
Interest and matured debt	11,278	10,409	9,558	8,933	8,104	7,875	7,516	7,182	6,919	6,853
Allowance for guarantees	3,951	4,076	3,802	2,770	2,317	1,031	815	602	514	535
<b>Total accounts payable and accrued liabilities</b>	<b>88,479</b>	<b>83,244</b>	<b>83,196</b>	<b>85,212</b>	<b>97,740</b>	<b>101,432</b>	<b>106,511</b>	<b>110,463</b>	<b>113,999</b>	<b>120,525</b>
<b>INTEREST-BEARING DEBT—</b>										
<i>Unmatured debt—</i>										
<i>Payable in Canadian currency—</i>										
Marketable bonds	293,441	292,500	287,133	277,780	265,798	261,134	257,482	253,550	295,186	367,962
Treasury bills	88,700	94,039	104,411	113,378	127,199	131,597	134,074	116,936	192,275	175,849
Retail debt	26,099	23,966	22,584	21,330	19,080	17,342	15,175	13,068	12,532	11,855
Bonds for Canada Pension Plan	3,473	3,391	3,371	3,427	3,393	3,102	1,743	1,042	523	452
	<i>411,713</i>	<i>413,896</i>	<i>417,499</i>	<i>415,915</i>	<i>415,470</i>	<i>413,175</i>	<i>408,474</i>	<i>384,596</i>	<i>500,516</i>	<i>556,118</i>
Payable in foreign currencies	33,158	27,032	21,141	20,542	16,286	14,085	10,372	9,498	10,381	8,243
Cross-currency swap revaluation	867	865	1,495	363	-922	-2,258	-1,091	-1,420	3,690	-4,233
Unamortized discounts and premiums on market debt	-2,171	-2,602	-5,256	-5,610	-6,342	-6,780	-6,659	-6,213	-4,751	-5,092
Obligation related to capital leases	2,591	2,619	2,664	2,774	2,932	2,927	3,096	4,236	4,184	4,090
<b>Total unamatured debt</b>	<b>446,158</b>	<b>441,810</b>	<b>437,543</b>	<b>433,984</b>	<b>427,424</b>	<b>421,149</b>	<b>414,192</b>	<b>390,697</b>	<b>514,020</b>	<b>559,126</b>
<i>Pension and other future benefits—</i>										
Public sector pensions	129,185	126,921	125,708	127,560	129,579	131,062	134,726	137,371	139,909	142,843
Other employee and veteran future benefits	37,668	38,280	38,844	39,367	41,549	43,369	45,123	47,901	50,311	54,227
<b>Total pension and other future benefits</b>	<b>166,853</b>	<b>165,201</b>	<b>164,552</b>	<b>166,927</b>	<b>171,128</b>	<b>174,431</b>	<b>179,849</b>	<b>185,272</b>	<b>190,220</b>	<b>197,070</b>
Due to Canada Pension Plan	6,391	6,770	7,093	7,483	2,771	151	54	106	90	175
Other liabilities	5,729	5,971	6,642	6,488	5,909	5,342	5,157	5,789	5,833	6,412
<b>Total interest-bearing debt</b>	<b>625,131</b>	<b>619,752</b>	<b>615,830</b>	<b>614,882</b>	<b>607,232</b>	<b>601,073</b>	<b>599,252</b>	<b>581,864</b>	<b>710,163</b>	<b>762,783</b>
<b>TOTAL LIABILITIES</b>	<b>713,610</b>	<b>702,996</b>	<b>699,026</b>	<b>700,094</b>	<b>704,972</b>	<b>702,505</b>	<b>705,763</b>	<b>692,327</b>	<b>824,162</b>	<b>883,308</b>
<b>FINANCIAL ASSETS</b>										
<b>CASH AND ACCOUNTS RECEIVABLE—</b>										
Cash and cash equivalents	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985	28,450
Taxes receivable	48,572	45,605	43,597	47,953	53,477	59,113	66,492	65,902	71,911	69,063
Other accounts receivable	2,681	2,939	2,603	2,476	2,254	2,581	3,398	3,247	3,251	3,692
<b>Total cash and accounts receivable</b>	<b>67,071</b>	<b>59,942</b>	<b>62,728</b>	<b>71,001</b>	<b>76,346</b>	<b>82,843</b>	<b>92,586</b>	<b>82,878</b>	<b>122,147</b>	<b>101,205</b>
<b>FOREIGN EXCHANGE ACCOUNTS—</b>										
<i>International reserves held in the Exchange Fund</i>										
Account	47,845	48,667	44,849	41,247	39,114	40,936	44,673	42,904	51,194	53,701
International Monetary Fund—Subscriptions	12,814	12,821	12,942	12,185	11,240	10,673	11,106	10,752	12,011	9,823
International Monetary Fund—Loans										337
Less: International Monetary Fund—Notes payable and special drawing rights allocations	10,389	9,442	8,841	9,119	9,483	10,782	11,601	11,357	11,496	16,911
<b>Total foreign exchange accounts</b>	<b>50,270</b>	<b>52,046</b>	<b>48,950</b>	<b>44,313</b>	<b>40,871</b>	<b>40,827</b>	<b>44,178</b>	<b>42,299</b>	<b>51,709</b>	<b>46,950</b>
<b>LOANS, INVESTMENTS AND ADVANCES—</b>										
<i>Enterprise Crown corporations and other government business enterprises</i>										
	12,633	11,952	12,858	14,594	17,625	20,584	23,683	30,167	104,049	129,523
Other loans, investments and advances	11,899	13,744	14,920	19,184	20,543	21,305	21,411	20,702	21,044	23,158
<b>Total loans, investments and advances</b>	<b>24,532</b>	<b>25,696</b>	<b>27,778</b>	<b>33,778</b>	<b>38,168</b>	<b>41,889</b>	<b>45,094</b>	<b>50,869</b>	<b>125,093</b>	<b>152,681</b>
<b>TOTAL FINANCIAL ASSETS</b>	<b>141,873</b>	<b>137,684</b>	<b>139,456</b>	<b>149,092</b>	<b>155,385</b>	<b>165,559</b>	<b>181,858</b>	<b>176,046</b>	<b>298,949</b>	<b>300,836</b>
<b>NET DEBT</b>	<b>571,737</b>	<b>565,312</b>	<b>559,570</b>	<b>551,002</b>	<b>549,587</b>	<b>536,946</b>	<b>523,905</b>	<b>516,281</b>	<b>525,213</b>	<b>582,472</b>
<b>NON-FINANCIAL ASSETS</b>										
Tangible capital assets	44,215	45,727	47,037	47,748	48,210	48,355	49,036	51,175	53,326	55,054
Inventories	6,591	6,438	6,113	6,134	5,525	5,875	5,988	6,248	6,348	6,192
Prepaid expenses	937	1,201	1,095	940	1,135	1,217	1,613	1,221	1,829	2,129
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>51,743</b>	<b>53,366</b>	<b>54,245</b>	<b>54,822</b>	<b>54,870</b>	<b>55,447</b>	<b>56,637</b>	<b>58,644</b>	<b>61,503</b>	<b>63,375</b>
<b>ACCUMULATED DEFICIT</b>	<b>519,994</b>	<b>511,946</b>	<b>505,325</b>	<b>496,180</b>	<b>494,717</b>	<b>481,499</b>	<b>467,268</b>	<b>457,637</b>	<b>463,710</b>	<b>519,097</b>



TABLE 1.3

GOVERNMENT OF CANADA  
STATEMENT OF CHANGE IN NET DEBT

(in millions of dollars)

	Year ended March 31									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
NET DEBT AT BEGINNING OF YEAR .....	590,116	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213
CHANGE IN NET DEBT DURING THE YEAR—										
ANNUAL SURPLUS (-) OR DEFICIT .....	-19,891	-8,048	-6,621	-9,145	-1,463	-13,218	-13,752	-9,597	5,755	55,598
CHANGE DUE TO TANGIBLE CAPITAL ASSETS—										
Acquisition of tangible capital assets .....	3,880	4,487	5,051	4,535	4,619	4,046	4,789	5,957	6,249	7,136
Amortization of tangible capital assets .....	-2,312	-2,583	-3,341	-3,502	-3,696	-3,904	-3,807	-3,954	-4,176	-4,418
Proceeds from disposal of tangible capital assets .....	-111	-56	-288	-91	-144	-146	-202	-440	-608	-297
Net loss (-) or gain on disposal of tangible capital assets, including adjustments .....	-97	-336	-112	-231	-317	149	-99	576	686	-693
Total change due to tangible capital assets .....	1,360	1,512	1,310	711	462	145	681	2,139	2,151	1,728
CHANGE DUE TO INVENTORIES .....	140	-153	-325	21	-609	350	113	260	100	-156
CHANGE DUE TO PREPAID EXPENSES .....	12	264	-106	-155	195	82	396	-392	608	300
NET DECREASE (-) OR INCREASE IN NET DEBT DUE TO OPERATIONS .....	-18,379	-6,425	-5,742	-8,568	-1,415	-12,641	-12,562	-7,590	8,614	57,470
OTHER COMPREHENSIVE INCOME (-) OR LOSS ...							-479	-34	318	-211
NET DECREASE (-) OR INCREASE IN NET DEBT .....	-18,379	-6,425	-5,742	-8,568	-1,415	-12,641	-13,041	-7,624	8,932	57,259
NET DEBT AT END OF YEAR .....	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213	582,472

TABLE 1.4

GOVERNMENT OF CANADA  
STATEMENT OF CASH FLOW

(in millions of dollars)

	Year ended March 31									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>OPERATING ACTIVITIES—</b>										
<b>ANNUAL SURPLUS OR DEFICIT (-)</b> .....	<b>19,891</b>	<b>8,048</b>	<b>6,621</b>	<b>9,145</b>	<b>1,463</b>	<b>13,218</b>	<b>13,752</b>	<b>9,597</b>	<b>-5,755</b>	<b>-55,598</b>
Items not affecting cash—										
Share of annual profit in enterprise Crown corporations and other government business enterprises .....	-3,272	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773	-2,306
Amortization of tangible capital assets .....	2,312	2,583	3,341	3,502	3,696	3,904	3,807	3,954	4,176	4,418
Net loss or gain (-) on disposal of tangible capital assets, including adjustments .....	97	336	112	231	317	-149	99	-576	-686	693
Change in inventories and prepaid expenses .....	-152	-111	431	134	414	-431	-509	132	-708	-144
Change in pension and other future benefits .....	2,793	-1,652	-648	2,375	4,201	3,303	5,418	5,423	4,948	6,850
Change in foreign exchange accounts .....	-8,776	-1,776	3,096	4,637	3,442	44	-3,351	1,879	-9,410	4,759
Net change in other accounts .....	2,439	-1,283	1,547	-3,149	-128	-6,379	-1,790	5,878	6,097	3,876
<b>Cash provided or used (-) by operating activities</b> .....	<b>15,332</b>	<b>3,666</b>	<b>11,542</b>	<b>13,167</b>	<b>8,552</b>	<b>8,469</b>	<b>12,090</b>	<b>22,031</b>	<b>-6,111</b>	<b>-37,452</b>
<b>CAPITAL INVESTMENT ACTIVITIES—</b>										
Acquisition of tangible capital assets .....	-3,880	-4,487	-5,051	-4,535	-4,619	-4,046	-4,789	-5,957	-6,249	-7,136
Proceeds from disposal of tangible capital assets .....	111	56	288	91	144	146	202	440	608	297
<b>Cash used by capital investment activities</b> .....	<b>-3,769</b>	<b>-4,431</b>	<b>-4,763</b>	<b>-4,444</b>	<b>-4,475</b>	<b>-3,900</b>	<b>-4,587</b>	<b>-5,517</b>	<b>-5,641</b>	<b>-6,839</b>
<b>INVESTING ACTIVITIES—</b>										
Enterprise Crown corporations and other government business enterprises—										
Equity transactions .....	2,055	2,167	1,814	1,843	1,669	2,012	2,602	2,436	1,495	-3,226
Issuances of loans and advances .....	-333	-248	-26	-167	-142	-198	-3,713	-5,052	-132,057	-119,755
Repayments of loans and advances .....	745	1,052	307	358	334	331	3,894	435	60,688	99,921
Issuances of other loans, investments and advances .....	-7,213	-6,637	-6,216	-9,569	-8,218	-6,861	-16,969	-6,571	-6,910	-21,174
Repayments of other loans, investments and advances .....	2,942	3,926	4,716	4,929	6,866	5,182	16,475	6,883	5,041	16,620
<b>Cash used (-) or provided by investing activities</b> .....	<b>-1,804</b>	<b>260</b>	<b>595</b>	<b>-2,606</b>	<b>509</b>	<b>466</b>	<b>2,289</b>	<b>-1,869</b>	<b>-71,743</b>	<b>-27,614</b>
<b>TOTAL CASH GENERATED OR USED (-) BEFORE FINANCING ACTIVITIES</b> .....	<b>9,759</b>	<b>-505</b>	<b>7,374</b>	<b>6,117</b>	<b>4,586</b>	<b>5,035</b>	<b>9,792</b>	<b>14,645</b>	<b>-83,495</b>	<b>-71,905</b>
<b>FINANCING ACTIVITIES—</b>										
Issuances of Canadian currency borrowings .....	225,899	258,142	309,420	336,260	335,682	363,824	369,354	343,755	531,668	554,892
Repayments of Canadian currency borrowings .....	-235,825	-255,931	-305,773	-337,734	-335,969	-366,123	-373,886	-366,493	-415,801	-499,383
Issuances of foreign currencies borrowings .....	34,176	23,412	17,297	14,227	13,608	15,859	11,586	11,099	24,500	22,212
Repayments of foreign currencies borrowings .....	-33,607	-29,538	-23,188	-14,826	-17,864	-18,061	-15,299	-11,973	-23,616	-24,351
<b>Cash used (-) or provided by financing activities</b> .....	<b>-9,357</b>	<b>-3,915</b>	<b>-2,244</b>	<b>-2,073</b>	<b>-4,543</b>	<b>-4,501</b>	<b>-8,245</b>	<b>-23,612</b>	<b>116,751</b>	<b>53,370</b>
<b>NET INCREASE OR DECREASE (-) IN CASH</b> .....	<b>402</b>	<b>-4,420</b>	<b>5,130</b>	<b>4,044</b>	<b>43</b>	<b>534</b>	<b>1,547</b>	<b>-8,967</b>	<b>33,256</b>	<b>-18,535</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b> .....	<b>15,416</b>	<b>15,818</b>	<b>11,398</b>	<b>16,528</b>	<b>20,572</b>	<b>20,615</b>	<b>21,149</b>	<b>22,696</b>	<b>13,729</b>	<b>46,985</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b> .....	<b>15,818</b>	<b>11,398</b>	<b>16,528</b>	<b>20,572</b>	<b>20,615</b>	<b>21,149</b>	<b>22,696</b>	<b>13,729</b>	<b>46,985</b>	<b>28,450</b>

TABLE 1.5

GOVERNMENT OF CANADA  
DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS  
(in millions of dollars)

	Year ended March 31									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>LOANS, INVESTMENTS AND ADVANCES—</b>										
Enterprise Crown corporations and other government business enterprises—										
Loans and advances—										
Canada Mortgage and Housing Corporation .....	224	226	218	219	190	200	148	258	-57,470	-10,399
Business Development Bank of Canada .....								-1,000	-6,284	-4,961
Farm Credit Canada .....	226	578						-3,840	-7,610	-4,481
Other .....	-38		63	-28	2	-67	33	-35	-5	7
	412	804	281	191	192	133	181	-4,617	-71,369	-19,834
Investments—										
Share of annual profit .....	-3,272	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773	-2,306
Other comprehensive income (-) or loss .....							-479	-34	318	-211
Dividends .....	1,990	2,078	1,881	1,907	1,944	2,027	2,604	2,436	2,095	1,391
Capital .....	65	89	-67	-64	-275	-15	-3		-600	-4,617
	-1,217	-312	-1,144	-1,865	-3,184	-3,029	-3,214	-1,854	-2,960	-5,743
Total .....	-805	492	-863	-1,674	-2,992	-2,896	-3,033	-6,471	-74,329	-25,577
Less:										
Amount expected to be repaid from future appropriations .....	32	-190	43	62	39	63	66	32	-473	-103
Unamortized discounts and premiums .....								-19	26	
Total .....	-837	682	-906	-1,736	-3,031	-2,959	-3,099	-6,484	-73,882	-25,474
Other loans, investments and advances—										
Portfolio investments .....					1,225	-101			6	2
National governments, including developing countries .....	-177	185	828	572	171	158	80	143	-182	235
International organizations .....	-590	-459	-349	-72	-253	-224	-491	-321	-905	-454
Provincial and territorial governments .....	-963	385	-249	-2,459	-673	14	285	899	217	590
Other loans, investments and advances .....	-2,541	-2,822	-1,730	-2,681	-1,822	-1,524	-367	-410	-1,005	-4,926
Total .....	-4,271	-2,711	-1,500	-4,640	-1,352	-1,677	-493	311	-1,869	-4,553
Less: allowance for valuation .....	-643	-865	-324	-376	6	-915	-387	-398	-1,527	-2,440
Total .....	-3,628	-1,846	-1,176	-4,264	-1,358	-762	-106	709	-342	-2,113
<b>Total loans, investments and advances .....</b>	<b>-4,465</b>	<b>-1,164</b>	<b>-2,082</b>	<b>-6,000</b>	<b>-4,389</b>	<b>-3,721</b>	<b>-3,205</b>	<b>-5,775</b>	<b>-74,224</b>	<b>-27,587</b>
<b>PENSION AND OTHER FUTURE BENEFITS—</b>										
Public sector pensions .....	839	-2,264	-1,213	1,852	2,019	1,483	3,664	2,645	2,538	2,934
Other employee and veteran future benefits .....	1,954	612	564	523	2,182	1,820	1,754	2,778	2,410	3,916
<b>Total pension and other future benefits .....</b>	<b>2,793</b>	<b>-1,652</b>	<b>-649</b>	<b>2,375</b>	<b>4,201</b>	<b>3,303</b>	<b>5,418</b>	<b>5,423</b>	<b>4,948</b>	<b>6,850</b>
<b>OTHER LIABILITIES—</b>										
Due to Canada Pension Plan .....	174	379	323	390	-4,712	-2,620	-97	52	-16	85
Other liabilities .....	255	242	672	-154	-579	-567	-185	632	44	579
<b>Total other liabilities .....</b>	<b>429</b>	<b>621</b>	<b>995</b>	<b>236</b>	<b>-5,291</b>	<b>-3,187</b>	<b>-282</b>	<b>684</b>	<b>28</b>	<b>664</b>
<b>NON-FINANCIAL ASSETS—</b>										
Tangible capital assets .....	-1,360	-1,512	-1,310	-711	-462	-145	-681	-2,139	-2,152	-1,728
Inventories .....	-140	153	325	-21	609	-350	-113	-260	-100	156
Prepaid expenses .....	-12	-264	106	155	-195	-82	-396	392	-608	-300
<b>Total non-financial assets .....</b>	<b>-1,512</b>	<b>-1,623</b>	<b>-879</b>	<b>-577</b>	<b>-48</b>	<b>-577</b>	<b>-1,190</b>	<b>-2,007</b>	<b>-2,860</b>	<b>-1,872</b>
<b>OTHER TRANSACTIONS—</b>										
Taxes receivable .....	-5,251	2,967	2,008	-4,356	-5,524	-5,636	-7,379	590	-6,009	2,848
Other accounts receivable .....	528	-258	336	127	223	-327	-817	151	-3	-441
Provincial and territorial tax collection agreements account .....	-824	-1,139	-934	2,374	1,103	2,316	410	-1,311	-168	1,438
Taxes payable .....	3,221	1,254	-735	-509	2,610	2,752	2,986	7,622	1,835	-2,594
Other liabilities .....	2,206	-5,350	1,621	151	8,813	-1,376	1,683	-2,359	1,869	7,682
<b>Total other transactions .....</b>	<b>-120</b>	<b>-2,526</b>	<b>2,296</b>	<b>-2,213</b>	<b>7,225</b>	<b>-2,271</b>	<b>-3,117</b>	<b>4,693</b>	<b>-2,476</b>	<b>8,933</b>
<b>TOTAL NON-BUDGETARY TRANSACTIONS AND NON-FINANCIAL ASSETS .....</b>	<b>-2,875</b>	<b>-6,344</b>	<b>-319</b>	<b>-6,179</b>	<b>1,698</b>	<b>-6,453</b>	<b>-2,376</b>	<b>3,018</b>	<b>-74,584</b>	<b>-13,012</b>

TABLE 1.6

GOVERNMENT OF CANADA  
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS  
(in millions of dollars)

	Year ended March 31									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>FOREIGN EXCHANGE ACCOUNTS—</b>										
International reserves held in the Exchange Fund Account .....	-9,215	-822	3,818	3,602	2,133	-1,822	-3,737	1,769	-8,290	-2,507
International Monetary Fund—Subscriptions .....	-424	-7	-121	757	945	567	-433	354	-1,259	2,188
International Monetary Fund—Loans .....	-9,639	-829	3,697	4,359	3,078	-1,255	-4,170	2,123	-9,549	-656
Less: International Monetary Fund—Notes payable .....	-835	947	623	-336	-453	-1,412	-771	201	14	2,351
Special drawing rights allocations .....	-28		-22	58	89	113	-48	43	-154	-7,766
	-863	947	601	-278	-364	-1,299	-819	244	-140	-5,415
<b>Total foreign exchange accounts .....</b>	<b>-8,776</b>	<b>-1,776</b>	<b>3,096</b>	<b>4,637</b>	<b>3,442</b>	<b>44</b>	<b>-3,351</b>	<b>1,879</b>	<b>-9,409</b>	<b>4,759</b>
<b>UNMATURED DEBT—</b>										
Payable in Canadian currency—										
Marketable bonds .....	1,702	-941	-5,367	-9,354	-11,981	-4,664	-3,652	-3,932	41,636	72,776
Treasury bills .....	-11,150	5,339	10,371	8,967	13,821	4,398	2,477	-17,138	75,339	-16,426
Retail debt .....	-390	-2,133	-1,382	-1,254	-2,250	-1,738	-2,167	-2,107	-536	-677
Bonds for Canada Pension Plan .....	-79	-82	-19	56	-35	-291	-1,359	-700	-519	-71
	-9,917	2,183	3,603	-1,585	-445	-2,295	-4,701	-23,877	115,919	55,602
Payable in foreign currencies .....	570	-6,126	-5,891	-599	-4,256	-2,201	-3,713	-875	883	-2,138
Cross-currency swap revaluation .....	1,334	-2	630	-1,132	-1,285	-1,336	1,167	-329	5,110	-7,923
Unamortized discounts and premiums on market debt .....	185	-431	-2,654	-354	-732	-438	121	446	1,462	-341
Obligation related to capital leases .....	-10	28	44	111	158	-5	169	1,140	-51	-94
<b>Total unmatured debt .....</b>	<b>-7,838</b>	<b>-4,348</b>	<b>-4,268</b>	<b>-3,559</b>	<b>-6,560</b>	<b>-6,275</b>	<b>-6,957</b>	<b>-23,495</b>	<b>123,323</b>	<b>45,106</b>
<b>CASH AND CASH EQUIVALENTS</b>										
<b>AT END OF YEAR—</b>										
In Canadian currency .....	15,789	11,351	16,478	20,559	20,607	21,152	22,701	13,733	46,989	28,124
In foreign currencies .....	29	47	50	13	8	-3	-5	-4	-4	326
<b>Total cash and cash equivalents .....</b>	<b>15,818</b>	<b>11,398</b>	<b>16,528</b>	<b>20,572</b>	<b>20,615</b>	<b>21,149</b>	<b>22,696</b>	<b>13,729</b>	<b>46,985</b>	<b>28,450</b>

## GLOSSARY OF TERMS

The following terms are used in this section and throughout the financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

- 1- TERMIUM at [www.termiumplus.gc.ca/](http://www.termiumplus.gc.ca/)
  - 2- The *CICA Public Sector Accounting Handbook*.
  - 3- Glossary of Frequently-Used Terms, Finance Canada.
- **Accounts of Canada –**  
The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.
  - **Accrued Benefit Obligation –**  
The value of future benefits attributed to services rendered by employees and former employees to the accounting date.
  - **Accumulated Deficit –**  
The accumulated net total of all past federal deficits and surpluses since Confederation. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.
  - **Actuarial Valuation for Accounting Purposes –**  
An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.
  - **Allowance –**  
Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.
  - **Appropriation –**  
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.
  - **Capital Lease –**  
A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.
  - **Consolidated Revenue Fund –**  
The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.
  - **Consumer Price Index (CPI) –**  
A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a “shopping basket” of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is “weighted” meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.
  - **Contingent Liability –**  
A potential debt which may become an actual financial obligation if certain events occur or fail to occur.
  - **Contractual Obligation –**  
A written obligation to outside organizations or individuals as a result of a contract.
  - **Defined Benefit Pension Plan –**  
A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.
  - **Enterprise Crown Corporation –**  
A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.
  - **Financial Assets –**  
An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.
  - **Full Accrual Accounting –**  
The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.
  - **G7 (Group of Seven) –**  
The G7 consists of the world’s seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G7 Finance Deputies.



- **Gross Domestic Product (GDP) –**  
The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.
- **Net Book Value of Tangible Capital Assets –**  
The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.
- **Net Debt –**  
The total liabilities of the government less its financial assets.
- **Non-Financial Assets –**  
An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.
- **Operating Lease –**  
A lease in which the lessor retains substantially all the benefits and risks of ownership.
- **Other comprehensive income :**  
Other comprehensive income holds any unrealized gains and losses resulting from the change in market value on assets that are classified as available-for-sale or derivative instruments used in hedging activities.
- **Public Money –**  
All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.
- **Real Return Bonds –**  
These bonds pay semi-annual interest based on a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.
- **Retail Debt –**  
Canada Savings Bonds, Canada Premium Bonds and Canada Investment Bonds.
- **Surplus –**  
The amount by which government revenue exceeds expenses in any given year.
- **Swap –**  
An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).
- **Tangible Capital Asset –**  
A non-financial asset having physical substance that:
  - (i) is held for use in the production or supply of goods and services;
  - (ii) has a useful economic life extending beyond an accounting period; and
  - (iii) has been acquired to be used on a continuing basis.
- **Transfer Payments –**  
A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
  - (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
  - (ii) expect to be repaid in the future, as would be expected in a loan; or
  - (iii) expect a financial return, as would be expected in an investment.



# SECTION 2

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## **Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada**

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## PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of these financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. These financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow for the year then ended.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty may also only borrow as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements of the Government of Canada consist of four statements and accompanying notes.

The first is the **Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses, deficit, and other comprehensive loss or income for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Statement of Financial Position**, which discloses the Government's cash balance and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Statement of Change in Net Debt**, which explains the difference between the Government's annual deficit and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient to offset expenditures, as opposed to the expenses recognized in the annual deficit.

The fourth is the **Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital investment, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General of Canada on the financial statements does not extend to this supplementary information.



## STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the financial statements, which are based on Canadian generally accepted accounting principles for the public sector, and on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are prepared on a full accrual basis of accounting whereby, assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of tangible capital assets. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions. Additional information is obtained as required, from departments, agencies, Crown corporations, other government business enterprises, and other entities to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent audit opinion to the House of Commons. The duties of the Auditor General of Canada in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General of Canada at the end of this section.

Annually, the financial statements are tabled in the House of Commons as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.



MICHELLE D'AUROY  
Secretary of the  
Treasury Board of  
Canada



MICHAEL HORGAN  
Deputy Minister of  
Finance



FRANÇOIS GUIMONT  
Deputy Receiver General for  
Canada



JAMES RALSTON  
Comptroller General of  
Canada

August 26, 2010



Auditor General of Canada  
Vérificatrice générale du Canada

REPORT OF THE AUDITOR GENERAL  
ON THE  
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

To the House of Commons

OPINION ON THE FINANCIAL STATEMENTS

I have audited the statement of financial position of the Government of Canada as at 31 March 2010 and the statements of operations and accumulated deficit, change in net debt, and cash flow for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government as at 31 March 2010 and the results of its operations, the changes in its net debt and its cash flows for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements, which conform with Canadian generally accepted accounting principles. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

OTHER MATTER FOR PARLIAMENT'S ATTENTION

I wish to draw your attention to significant changes to the accounts for the Employment Insurance program. As described in Note 4 to the financial statements, the legislation that Parliament approved in July 2010 to implement the March 2010 Budget included amendments to the *Employment Insurance Act*. One such amendment was the closure of the Employment Insurance Account, with a surplus of about \$57 billion.

ADDITIONAL INFORMATION

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section 2, Volume I of the *Public Accounts of Canada 2010*.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
26 August 2010

## GOVERNMENT OF CANADA

Statement of Operations and Accumulated Deficit  
for the Year Ended March 31, 2010

(in millions of dollars)

	2010		2009
	Budget (Note 2)	Actual	Actual
<b>REVENUES</b>			
<b>TAX REVENUES (Note 17) —</b>			
<b>Income tax revenues —</b>			
Personal .....	110,277	103,947	116,024
Corporate .....	26,386	30,361	29,476
Non-resident .....	4,875	5,293	6,298
<b>Total income tax revenues .....</b>	<b>141,538</b>	<b>139,601</b>	<b>151,798</b>
<b>Other taxes and duties —</b>			
Goods and services tax .....	25,785	26,947	25,740
Energy taxes .....	5,035	5,178	5,161
Customs import duties .....	4,150	3,490	4,036
Other excise taxes and duties .....	5,143	4,958	4,869
<b>Total other taxes and duties .....</b>	<b>40,113</b>	<b>40,573</b>	<b>39,806</b>
<b>TOTAL TAX REVENUES .....</b>	<b>181,651</b>	<b>180,174</b>	<b>191,604</b>
<b>EMPLOYMENT INSURANCE PREMIUMS .....</b>	<b>16,795</b>	<b>16,761</b>	<b>16,887</b>
<b>OTHER REVENUES —</b>			
Crown corporations .....	9,975	7,622	7,760
Other programs .....	14,959	12,396	15,105
Net foreign exchange .....	1,525	1,647	1,736
<b>TOTAL OTHER REVENUES .....</b>	<b>26,459</b>	<b>21,665</b>	<b>24,601</b>
<b>TOTAL REVENUES .....</b>	<b>224,905</b>	<b>218,600</b>	<b>233,092</b>
<b>EXPENSES (Notes 3 and 17)</b>			
<b>TRANSFER PAYMENTS —</b>			
Old age security benefits, guaranteed income supplement and spouse's allowance .....	35,160	34,653	33,377
Major transfer payments to other levels of government .....	50,065	56,990	46,515
Employment insurance benefits .....	18,920	21,586	16,308
Children's benefits .....	12,270	12,340	11,901
Other transfer payments .....	35,694	39,892	30,192
<b>TOTAL TRANSFER PAYMENTS .....</b>	<b>152,109</b>	<b>165,461</b>	<b>138,293</b>
<b>OTHER PROGRAM EXPENSES —</b>			
Crown corporations .....	9,108	10,428	8,066
Ministries .....	67,868	68,895	61,498
<b>TOTAL OTHER PROGRAM EXPENSES .....</b>	<b>76,976</b>	<b>79,323</b>	<b>69,564</b>
<b>TOTAL PROGRAM EXPENSES .....</b>	<b>229,085</b>	<b>244,784</b>	<b>207,857</b>
<b>PUBLIC DEBT CHARGES .....</b>	<b>29,500</b>	<b>29,414</b>	<b>30,990</b>
<b>TOTAL EXPENSES .....</b>	<b>258,585</b>	<b>274,198</b>	<b>238,847</b>
<b>ANNUAL DEFICIT .....</b>	<b>33,680</b>	<b>55,598</b>	<b>5,755</b>
<b>ACCUMULATED DEFICIT AT BEGINNING OF YEAR .....</b>	<b>463,710</b>	<b>463,710</b>	<b>457,637</b>
<b>OTHER COMPREHENSIVE INCOME OR LOSS (-) (Note 4) .....</b>		<b>211</b>	<b>-318</b>
<b>ACCUMULATED DEFICIT AT END OF YEAR (Note 4) .....</b>	<b>497,390</b>	<b>519,097</b>	<b>463,710</b>

The accompanying notes are an integral part of these statements.  
Details (unaudited) can be found in other sections of this volume.

## GOVERNMENT OF CANADA

Statement of Financial Position  
as at March 31, 2010

(in millions of dollars)

	2010	2009
<b>LIABILITIES</b>		
<b>ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —</b>		
Other accounts payable and accrued liabilities (Note 16) .....	58,284	49,379
Taxes payable .....	48,251	50,845
Environmental liabilities (Note 16) .....	6,602	6,342
Interest and matured debt .....	6,853	6,919
Allowance for guarantees (Note 16) .....	535	514
<b>TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES .....</b>	<b>120,525</b>	<b>113,999</b>
<b>INTEREST-BEARING DEBT —</b>		
Unmatured debt (Note 5) .....	559,126	514,020
Pension and other future benefits —		
Public sector pensions (Note 6) .....	142,843	139,909
Other employee and veteran future benefits (Note 6) .....	54,227	50,311
Total pension and other future benefits .....	197,070	190,220
Other liabilities (Note 7) .....	6,587	5,923
<b>TOTAL INTEREST-BEARING DEBT .....</b>	<b>762,783</b>	<b>710,163</b>
<b>TOTAL LIABILITIES .....</b>	<b>883,308</b>	<b>824,162</b>
<b>FINANCIAL ASSETS</b>		
<b>CASH AND ACCOUNTS RECEIVABLE —</b>		
Cash and cash equivalents (Note 8) .....	28,450	46,985
Taxes receivable (Note 9) .....	69,063	71,911
Other accounts receivable (Note 9) .....	3,692	3,251
<b>TOTAL CASH AND ACCOUNTS RECEIVABLE .....</b>	<b>101,205</b>	<b>122,147</b>
<b>FOREIGN EXCHANGE ACCOUNTS (Note 10) .....</b>	<b>46,950</b>	<b>51,709</b>
<b>LOANS, INVESTMENTS AND ADVANCES —</b>		
Enterprise Crown corporations and other government business enterprises (Notes 4, 11 and 16) .....	129,523	104,049
Other loans, investments and advances (Note 12) .....	23,158	21,044
<b>TOTAL LOANS, INVESTMENTS AND ADVANCES .....</b>	<b>152,681</b>	<b>125,093</b>
<b>TOTAL FINANCIAL ASSETS .....</b>	<b>300,836</b>	<b>298,949</b>
<b>NET DEBT .....</b>	<b>582,472</b>	<b>525,213</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 13) .....	55,054	53,326
Inventories .....	6,192	6,348
Prepaid expenses .....	2,129	1,829
<b>TOTAL NON-FINANCIAL ASSETS .....</b>	<b>63,375</b>	<b>61,503</b>
<b>ACCUMULATED DEFICIT (Note 4) .....</b>	<b>519,097</b>	<b>463,710</b>
<b>CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (Notes 15 and 16)</b>		

The accompanying notes are an integral part of these statements.  
Details (unaudited) can be found in other sections of this volume.



## GOVERNMENT OF CANADA

Statement of Change in Net Debt  
for the Year Ended March 31, 2010

(in millions of dollars)

	2010		2009
	Budget (Note 2)	Actual	Actual
NET DEBT AT BEGINNING OF YEAR .....	525,213	525,213	516,281
CHANGE IN NET DEBT DURING THE YEAR —			
ANNUAL DEFICIT .....	33,680	55,598	5,755
CHANGE DUE TO TANGIBLE CAPITAL ASSETS —			
Acquisition of tangible capital assets .....	6,300	7,136	6,249
Amortization of tangible capital assets .....	-4,430	-4,418	-4,176
Proceeds from disposal of tangible capital assets .....	-150	-297	-608
Net loss (-) or gain on disposal of tangible capital assets, including adjustments .....		-693	686
TOTAL CHANGE DUE TO TANGIBLE CAPITAL ASSETS .....	1,720	1,728	2,151
CHANGE DUE TO INVENTORIES .....		-156	100
CHANGE DUE TO PREPAID EXPENSES .....		300	608
NET INCREASE IN NET DEBT DUE TO OPERATIONS .....	35,400	57,470	8,614
OTHER COMPREHENSIVE INCOME (-) OR LOSS (Notes 4 and 11) .....		-211	318
NET INCREASE IN NET DEBT .....	35,400	57,259	8,932
NET DEBT AT END OF YEAR .....	560,613	582,472	525,213

The accompanying notes are an integral part of these statements.  
Details (unaudited) can be found in other sections of this volume.

## GOVERNMENT OF CANADA

Statement of Cash Flow  
for the Year Ended March 31, 2010

(in millions of dollars)

	2010	2009
<b>OPERATING ACTIVITIES —</b>		
<b>ANNUAL DEFICIT</b> .....	<b>-55,598</b>	<b>-5,755</b>
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises .....	-2,306	-4,773
Amortization of tangible capital assets .....	4,418	4,176
Net loss or gain (-) on disposal of tangible capital assets, including adjustments .....	693	-686
Change in inventories and prepaid expenses .....	-144	-708
Change in pension and other future benefits .....	6,850	4,948
Change in foreign exchange accounts .....	4,759	-9,410
Net change in other accounts .....	3,876	6,097
<b>CASH USED BY OPERATING ACTIVITIES</b> .....	<b>-37,452</b>	<b>-6,111</b>
<b>CAPITAL INVESTMENT ACTIVITIES —</b>		
Acquisition of tangible capital assets .....	-7,136	-6,249
Proceeds from disposal of tangible capital assets .....	297	608
<b>CASH USED BY CAPITAL INVESTMENT ACTIVITIES</b> .....	<b>-6,839</b>	<b>-5,641</b>
<b>INVESTING ACTIVITIES —</b>		
Enterprise Crown corporations and other government business enterprises —		
Equity transactions .....	-3,226	1,495
Issuances of loans and advances .....	-119,755	-132,057
Repayments of loans and advances .....	99,921	60,688
Issuances of other loans, investments and advances .....	-21,174	-6,910
Repayments of other loans, investments and advances .....	16,620	5,041
<b>CASH USED BY INVESTING ACTIVITIES</b> .....	<b>-27,614</b>	<b>-71,743</b>
<b>TOTAL CASH USED BEFORE FINANCING ACTIVITIES</b> .....	<b>-71,905</b>	<b>-83,495</b>
<b>FINANCING ACTIVITIES —</b>		
Issuances of canadian currency borrowings .....	554,892	531,668
Repayments of canadian currency borrowings .....	-499,383	-415,801
Issuances of foreign currencies borrowings .....	22,212	24,500
Repayments of foreign currencies borrowings .....	-24,351	-23,616
<b>CASH PROVIDED BY FINANCING ACTIVITIES</b> .....	<b>53,370</b>	<b>116,751</b>
<b>NET DECREASE (-) OR INCREASE IN CASH</b> .....	<b>-18,535</b>	<b>33,256</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b> .....	<b>46,985</b>	<b>13,729</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR (Note 8)</b> .....	<b>28,450</b>	<b>46,985</b>
<b>SUPPLEMENTARY INFORMATION</b>		
Cash used for interest .....	15,887	17,666

The accompanying notes are an integral part of these statements.  
Details (unaudited) can be found in other sections of this volume.

# Notes to the Financial Statements of the Government of Canada

## 1. Summary of Significant Accounting Policies

### Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations, organizations, and funds, which are controlled by the Government. For financial reporting purposes, control is defined as the power to govern the financial and operating policies of an organization with benefits from the organization's activities being expected, or the risk of loss being assumed by the Government. All organizations defined as departments and as Crown corporations in the *Financial Administration Act* are included in the reporting entity. Other organizations not listed in the *Financial Administration Act* may also meet the definition of control and they are included in the Government's reporting entity if their revenues, expenses, assets or liabilities are significant.

The financial activities of all of these entities are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities. These corporations are recorded under the modified equity method.

The Canada Pension Plan (the Plan) is excluded from the reporting entity because changes to the Plan require the agreement of two thirds of participating provinces and it is therefore not controlled by the Government.

### Basis of accounting

These financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian generally accepted accounting principles for the public sector. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles.

### Revenues

The Government reports all revenues on an accrual basis. Tax revenues are non-exchange transactions, which are generally derived from exchange transactions between third parties. They are recognized in the period in which the event that gave rise to the revenue takes place. Income tax revenue is recognized when the taxpayer has earned the income subject to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services and is presented on the Statement of Operations and Accumulated Deficit net of tax credits. Excise duties revenue is recognized when the taxpayer man-

ufactures goods taxable under the *Excise Act*. Excise taxes revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not yet assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates for amounts of unreported taxes, or the impact of future reassessments that can not yet be reliably determined.

Tax revenues that were not collected at year-end and refunds that were not yet disbursed are reported respectively as taxes receivable and taxes payable on the Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

Other revenues are recognized in the period to which they relate. Employment Insurance premiums are recognized as revenue in the period the insurable earnings are earned.

### Expenses

The Government reports all expenses on an accrual basis. Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Public debt charges are recorded when incurred and include interest, servicing costs and costs of issuing new borrowings and amortization of premiums and discounts on market debt.

Expenses include provisions to reflect changes in the value of assets or liabilities, including provisions for bad debts, for loans, investments and advances, and for inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

### Cash and cash equivalents

Cash consists of public moneys on deposit and cash in transit less outstanding cheques and warrants. Cash equivalents consist mainly of term deposits usually not exceeding 31 days.

### Foreign exchange accounts

Short-term deposits, marketable securities and special drawing rights held in the foreign exchange accounts are recorded at cost. Marketable securities are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement date. Transaction costs are expensed as incurred for all classes of financial instruments.

Investment income earned with respect to foreign accounts as well as write-downs to reflect other than temporary impairment in the fair value of securities are included in net foreign exchange revenues on the Statement of Operations and Accumulated Deficit. Canada's subscriptions to the capital of the International Monetary Fund and loans to the International Monetary fund are recorded at cost.

### Loans, investments and advances

Loans, investments and advances are initially recorded at cost and are adjusted to reflect the concessionary terms of those loans made on a long-term, low interest or interest-free basis and the portion of the loans that are expected to be repaid from future appropriations.

When necessary an allowance for valuation is recorded to reduce the carrying value of loans, investments and advances to amounts that approximate their net realizable value.

For loans to national governments, including developing countries, the allowance is determined based on the Government's identification and evaluation of countries that have formally applied for debt service relief, on estimated probable losses that exist on the remaining portfolio, and on changes in the economic conditions of sovereign debtors.

### Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the estimated useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated retrospectively in a systematic and rational manner to approximate original costs. Assets acquired under capital leases are recorded at the present value of the minimum lease payments using the Government's Consolidated Revenue Fund term lending rate at the inception of the leases. The cor-

responding lease obligations are recorded under unmatured debt on the Statement of Financial Position. These assets are amortized over the lease term or over the estimated useful life of the asset if the lease term contains terms that allow ownership to pass to the Government or a bargain purchase option.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, the cost of works of art and museum collections and Crown land to which no acquisition cost is attributable. Intangible assets are also not recognized in the Government's financial statements.

Inventories are comprised of spare parts and supplies that are held for future program delivery including military activities and are not primarily intended for resale. They are valued at cost. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available have been valued using management's best estimates of original cost based on available information.

Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit.

### Unmatured debt

Unmatured debt consists of market debt, cross currency swap revaluations and the obligation related to capital leases. Market debt is recorded at face value and is adjusted by discounts and premiums which are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges. The Government's holdings of its own securities, if any, are deducted from market debt to report the liability to external parties.

Cross currency swap revaluations consist of unrealized gains or losses due to fluctuations in the foreign exchange value of the cross currency swaps entered into by the Government.

The obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangements using the Government's Consolidated Revenue Fund term lending rate at the inception of the leases with the corresponding assets under capital lease recorded under tangible capital assets on the Statement of Financial Position.



## Public sector pensions and other employee and veteran future benefits

Employee entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

## Contingent liabilities

Contingent liabilities, including provisions for losses on loan guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For loan guarantees, the amount of the allowance is estimated by taking into consideration the nature of the loan guarantee, loss experience and current conditions. The allowance is reviewed on an ongoing basis and changes in the allowance are recorded as expenses in the year they become known.

## Environmental liabilities

Environmental liabilities consist of the estimated costs related to the remediation of environmentally contaminated sites as well as estimated costs related to the Government's obligations associated with the future asset restoration costs.

The liability for remediation of environmentally contaminated sites is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated to incur costs associated with remediation and management of the contaminated site. The liability reflects the present value of estimated cash flows required to remediate the environmentally contaminated sites to an acceptable condition according to the current and intended use of the sites by the Government where such amounts can be reasonably estimated.

The liability for future asset restoration costs is accrued and the related costs are capitalized and amortized over the associated asset's estimated useful life based on management's best estimates of the cost to meet obligations imposed by legislation, regulation and/or contractual agreements. The liability reflects the present value of estimated future cash flows required to restore the assets where amounts can be reasonably estimated and is expected to be settled as the related sites, facilities and/or assets are removed from service.

The recorded liabilities are adjusted each year for the passage of time, new obligations, changes in management estimates and actual costs incurred.

If the likelihood of the Government's obligation is not determinable or if an amount cannot be reasonably estimated, a contingent liability is disclosed in the notes to the financial statements.

## Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the foreign exchange accounts, foreign debt and swap revaluations are presented with investment revenues from foreign exchange accounts under net foreign exchange revenues. Net gains and losses related to loans, investments and advances are presented with the return on investments from these loans, investments and advances under other program revenues. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are reported in ministry expenses under other program expenses.

## Use of estimates and measurement uncertainty

The preparation of financial statements requires the Government to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. By their nature, these estimates are subject to measurement uncertainty. These are based on facts and circumstances available at the time estimates and assumptions are made, historical loss experience and general economic conditions. The effect of changes to such estimates and assumptions in future periods could be significant to the financial statements. The significant estimates used in these financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans, investments and advances, obligations for public sector pensions and other employee and veteran future benefits, contingent liabilities, environmental liabilities and transfer payments to other levels of government.

## Other comprehensive income or loss

Other comprehensive income or loss, resulting from the accounting of enterprise Crown corporations and other government business enterprises under the modified equity method, is excluded from the calculation of the Government's annual deficit and is recorded directly to the Government's accumulated deficit and net debt.

## Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

## 2. Spending and Borrowing Authorities

### i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. The Government uses the full accrual method of accounting to prepare its Budget and present its current financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2010	2009
Annual spending limits voted by Parliament .....	97,630	87,343
Expenditures permitted under other legislation .....	138,602	128,036
Total budgetary expenditures authorized ....	236,232	215,379
Less: amounts available for use in subsequent years and amounts that have lapsed, net of overexpended amounts .....	11,271	7,592
Total net expenditures .....	224,961	207,787
Effect of consolidation and full accrual accounting .....	49,237	31,060
Total expenses .....	274,198	238,847

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. The transactions of certain accounts with separate non-budgetary authorities and of certain Crown corporations or other controlled entities are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. Transfer payments to organizations within the Government reporting entity are recorded against a budgetary expenditure authority in the year they are disbursed to the organization, but they are recorded as a consolidated expense only when they are disbursed to the ultimate recipient outside of the Government reporting entity. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of \$306,204 million (\$244,061 million in 2009) was authorized for loans, investments and advances. A net amount of \$140,686 million was used (\$134,052 million in 2009), an amount of \$36,587 million lapsed (\$24 million in 2009) and an amount of \$128,931 million is available for use in subsequent years (\$109,985 million in 2009).

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.

### ii. Over-expenditure of spending authorities

During the year, the Canadian Institutes of Health Research's grant authorities — Grants for research projects and personnel support was overspent by less than \$1,200,000 and Institute support grants was overspent by less than \$75,000.

In addition, the Canadian Heritage's grant authority — Grants to the Lieutenant-Governors of the provinces of Canada toward defraying the costs incurred in the exercise of their duties: Newfoundland was overspent by less than \$100.

Details (unaudited) of these overexpended authorities can be found in the ministerial sections of Volume II of the *Public Accounts of Canada*.

### iii. Borrowing authorities

The Government may borrow only on the authority of Parliament which is contained in Part IV of the *Financial Administration Act*. Section 43.1 of the *Financial Administration Act* empowers the Governor in Council to authorize the Minister of Finance to borrow money on behalf of Her Majesty in right of Canada. In 2010, the Governor in Council specified \$370,000 million (\$296,000 million in 2009) to be the maximum aggregate amount of principal that may be borrowed during the fiscal year. The maximum aggregate amount of principal is the sum of *i*) the maximum stock of treasury bills anticipated to be outstanding during the year, *ii*) the total value of anticipated new issuances of marketable bonds and retail debt and *iii*) an amount to facilitate intra-year management of the debt and foreign exchange reserves. During the year, \$289,521 million (\$279,313 million in 2009) of the borrowing authority was used.

### iv. Comparison of results against budget

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted for 2010 in the January 2009 Budget Plan (Budget 2009). Since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2009, the corresponding amounts in the budget column have been adjusted to the actual closing numbers of the previous year.

### 3. Expenses

Expenses in the Statement of Operations and Accumulated Deficit include:

#### i. Major transfer payments to other levels of government

	(in millions of dollars)	
	2010	2009
Canada health transfer .....	24,820	22,759
Canada social transfer .....	10,858	10,568
Fiscal arrangements .....	16,193	15,138
Other major transfers .....	7,822	1,024
Alternative payments for standing programs <sup>(1)</sup> .....	-2,703	-2,974
Total major transfer payments to other levels of government .....	56,990	46,515

Details (unaudited) can be found in Section 3 of this volume and in Section 1 of Volume II of the *Public Accounts of Canada*.

<sup>(1)</sup> These amounts represent amounts recovered from a province that has entered into an abatement arrangement with the Government of Canada for personal income tax payers of that province.

#### ii. Public debt charges

	(in millions of dollars)	
	2010	2009
Public debt charges related to unmatured debt —		
Interest on unmatured debt .....	14,023	13,422
Amortization of discounts on Canada and Treasury Bills .....	1,229	3,643
Amortization of premiums and discounts on all other debts .....	1,721	1,455
Cross currency swap revaluation .....	-438	-218
Servicing costs and costs of issuing new borrowings .....	32	28
Capital lease obligations .....	228	233
Total .....	16,795	18,563
Interest expense related to public sector pensions and other employee and veteran future benefits .....	12,343	12,120
Other .....	276	307
Total public debt charges .....	29,414	30,990

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 3 of this volume.

#### iii. Total expenses by segment

The Government has defined the segments as the Ministries and Crown corporations and other entities. Additional segmented information is provided in Note 17. The following table presents the total expenses by segment after the elimination of internal transactions:

	(in millions of dollars)	
	2010	2009
Ministries —		
Agriculture and Agri-Food .....	3,234	3,446
Atlantic Canada Opportunities Agency ...	377	290
Canada Revenue Agency .....	17,223	16,813
Canadian Heritage .....	2,291	1,824
Citizenship and Immigration .....	1,663	1,400
Economic Development Agency of Canada for the Regions of Quebec ...	343	258
Environment .....	1,838	1,796
Finance .....	85,447	77,604
Fisheries and Oceans .....	1,885	1,625
Foreign Affairs and International Trade ...	12,268	6,307
Governor General .....	19	20
Health .....	6,159	5,010
Human Resources and Skills Development .....	66,068	58,607
Indian Affairs and Northern Development .....	9,151	7,327
Industry .....	6,179	4,554
Justice .....	1,541	1,384
National Defence .....	21,137	19,009
Natural Resources .....	3,544	4,731
Parliament .....	581	548
Privy Council .....	359	561
Public Safety and Emergency Preparedness .....	9,951	9,132
Public Works and Government Services ...	2,792	2,428
Transport .....	5,532	3,669
Treasury Board .....	2,501	2,193
Veterans Affairs .....	1,024	1,018
Western Economic Diversification .....	408	237
Provision for valuation and other items ...	-335	-1,406
Total ministries .....	263,180	230,385
Crown corporations and other entities .....	11,018	8,462
Total expenses .....	274,198	238,847

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.



## iv. Total expenses by type of resources used in the operations

The Statement of Operations and Accumulated Deficit and the previous table present a breakdown of expenses by segment, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses broken down by the main objects of expense:

Objects of expense	(in millions of dollars)	
	2010	2009
Transfer payments .....	165,461	138,293
Other program expenses —		
Crown corporations <sup>(1)</sup> .....	9,873	7,680
Personnel .....	41,009	35,593
Transportation and communications .....	3,098	3,224
Information .....	347	317
Professional and special services .....	8,148	7,450
Rentals .....	1,892	1,748
Repair and maintenance .....	3,205	2,892
Utilities, materials and supplies .....	3,117	3,071
Other subsidies and expenses .....	3,799	3,240
Amortization of tangible capital assets .....	4,418	4,176
Net loss on disposal of assets .....	417	173
Total other program expenses .....	79,323	69,564
Total program expenses .....	244,784	207,857
Public debt charges .....	29,414	30,990
Total expenses .....	274,198	238,847

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this volume and details (unaudited) on ministerial expenditures by object can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

<sup>(1)</sup> This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

## v. Significant transactions

*Financial assistance to the automotive sector*

The Government entered into agreements with Ontario to provide financial assistance to the automotive sector, whereby Ontario contributed one-third of the financial assistance and participates with the Government in any future economic benefit or loss resulting from these transactions. Amounts indicated below include both the Government and Ontario portion of the transactions except where specifically indicated.

The Government entered into agreements with various corporate entities of General Motors and Chrysler to provide loans to both companies and to acquire common and preferred shares in a restructured General Motors and membership interests in Chrysler. Disbursements to General Motors totalling \$10,846 million (nil in 2009) and to Chrysler totalling \$2,637 million (\$250 million in 2009) occurred during the year.

On July 10, 2009, the Government exchanged loans to General Motors totalling \$9,753 million for 16,101,695 series A preferred shares and 58,368,644 common shares, representing 4.5 percent and 11.7 percent of the outstanding preferred and common shares, respectively. At the exchange date, the fair value of the preferred and common shares was estimated to be \$3,149 million. This amount has been recorded as an increase in loans, investments and advances on the Statement of Financial Position. A net amount of \$4,402 million, representing the Government's two-thirds share of the difference between the face value of the loans and the fair value of the equity as at the exchange date has been recorded as a transfer payment expense on the Statement of Operations and Accumulated Deficit.

Principal repayments totalling \$401 million were received from General Motors during the year, reducing loans outstanding at March 31, 2010, to \$1,288 million (nil in 2009). A further principal repayment of \$1,096 million was received in April 2010.

At March 31, 2010, loans outstanding to Chrysler total \$2,902 million (\$250 million in 2009). Repayment of these loans is scheduled to be completed by 2017.

As additional consideration for providing loans to Chrysler, the Government acquired 24,615 class A membership interests, representing 2.5 percent of the membership interests in Chrysler on an undiluted basis (2 percent on a fully diluted basis), with an estimated fair value of \$20 million at the acquisition date. This amount has been recorded as an increase in loans, investments and advances on the Statement of Financial Position.

A liability to Ontario representing its one-third proportionate participation in the value of the loans receivable, membership interests and common and preferred shares as at March 31, 2010, has been recorded in accounts payable and accrued liabilities on the Statement of Financial Position.

*Harmonized Sales Tax (HST) Transitional Assistance to Ontario and British Columbia*

During the year, the Government signed Comprehensive Integrated Tax Coordination Agreements with the provinces of Ontario and British Columbia with the intent to harmonize the sales taxes in those provinces and the federal goods and services tax.

As part of the terms to these agreements, the Government agreed to provide transitional payments to both provinces in fiscal years 2011 and 2012. Ontario will receive \$4,300 million and British Columbia will receive \$1,599 million. An amount totalling \$5,899 million has been recorded in 2010 as a transfer payment expense on the Statement of Operations and Accumulated Deficit and is included in other accounts payable and accrued liabilities on the Statement of Financial Position. Of this amount accrued, \$4,019 million will be paid in fiscal year 2011 and \$1,880 million will be paid in fiscal year 2012.



#### 4. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and other entities controlled by the Government, and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Except for the Employment Insurance Operating Account, any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balance of these consolidated accounts and the equity of the consolidated Crown corporations and other entities included in the accumulated deficit:

	(in millions of dollars)	
	2010	2009
Accumulated deficit, excluding consolidated specified purpose accounts and accumulated other comprehensive income .....	575,972	525,541
Adjustment: Closure of the Employment Insurance Account .....	-57,043	
	518,929	525,541
Consolidated specified purpose accounts —		
Employment Insurance Account .....		-57,171
Employment Insurance Operating Account .....	4,936	
Other insurance accounts .....	-444	-366
Other consolidated accounts .....	-344	-322
	523,077	467,682
Consolidated Crown corporations and other entities .....	-3,574	-3,777
Accumulated other comprehensive income .....	-406	-195
Accumulated deficit .....	519,097	463,710

Details (unaudited) can be found in Section 4 of this volume.

##### i. Employment Insurance

In July 2010, Parliament approved the *Jobs and Economic Growth Act* which includes amendments to the *Employment Insurance Act* that are legally deemed to have come into force on January 1, 2009.

The Act deems the former Employment Insurance Account to have been closed as of December 31, 2008 and the Employment Insurance Operating Account to have been established in the accounts of Canada as of January 1, 2009. As a result, the Employment Insurance Account has been incorporated into the accumulated deficit and removed from the accounts of Canada. The balance of both accounts is presented in the table above including the adjustment for the closure of the Employment Insurance Account in the current year to reflect the legislative changes approved in July 2010.

The audited financial statements of the Employment Insurance Operating Account can be found in Section 4 of this volume.

##### ii. Accumulated other comprehensive income

For enterprise Crown corporations and other government business enterprises recorded under the modified equity method, certain unrealized gains and losses on financial instruments are recorded as other comprehensive income or loss and are excluded from the calculation of profit or loss until realized. These unrealized gains and losses result from a change in market value of financial assets classified as available-for-sale or derivative instruments used in hedging activities.

Other comprehensive income or loss is also excluded from the calculation of the Government's annual deficit. It is instead recorded directly against the Government's accumulated deficit. Upon realization of these gains and losses, the associated amounts are recorded in the profit or loss of enterprise Crown corporations and other government business enterprises and, therefore, reflected in the Government's annual deficit.

The following table presents the different components of other comprehensive income or loss as well as accumulated other comprehensive income included in the Government's accumulated deficit:

	(in millions of dollars)	
	2010	2009
Accumulated other comprehensive income at beginning of year .....	195	513
Other comprehensive income or loss (-) —		
Net change in unrealized gains or losses (-) on available-for-sale financial instruments .....	414	-625
Net change in fair value of derivatives designated as hedges .....	-203	307
Total .....	211	-318
Accumulated other comprehensive income at end of year .....	406	195

## 5. Unmatured Debt

Unmatured debt includes:

	(in millions of dollars)	
	2010	2009
Market debt —		
Payable in Canadian currency .....	556,118	500,516
Payable in foreign currencies .....	8,243	10,381
Total .....	564,361	510,897
Cross currency swap revaluation .....	-4,233	3,690
Unamortized discounts and premiums on market debt .....	-5,092	-4,751
Obligation related to capital leases .....	4,090	4,184
Total unmatured debt .....	559,126	514,020

Unamortized discounts result from Treasury bills and Canada bills which are issued at a discount in lieu of interest. Discounts or premiums also result from the Government's bond buy back program and from issuance of market debt when the face value of the instrument issued differs from the proceeds received. The unamortized portion represents the amount of premium and discount that has not yet been recorded to public debt charges.

### i. Market Debt

The following table presents the contractual maturity of debt issues and interest rates by currency and type of instrument at gross value (in Canadian \$) and the effective average annual interest rates including swaps on foreign currency bonds and notes:

(in millions of dollars)								
Maturing year	Marketable bonds			Treasury bills	Retail debt <sup>(1)</sup>	Bonds for Canada Pension Plan	Canada bills US\$	Total
	Canadian \$	US\$	Euro					
2011 .....	26,033			175,900	857	425	2,453	205,668
2012 .....	57,211				723	16		57,950
2013 .....	40,256				1,246	11		41,513
2014 .....	24,770				1,166			25,936
2015 .....	40,754	3,047			753			44,554
2016 and subsequent ..	178,989	54	2,744		7,110			188,897
	368,013	3,101	2,744	175,900	11,855	452	2,453	564,518
Less: Government's holdings of unmatured debt <sup>(2)</sup> .....	51	55		51				157
Total market debt .....	367,962	3,046	2,744	175,849	11,855	452	2,453	564,361
Nature of interest rate <sup>(3)</sup>	Fixed <sup>(4)</sup>	Variable	Fixed	Variable	Variable	Fixed	Variable	
Effective weighted average annual interest rates including swaps on foreign currency bonds and notes ....	3.87	2.49	3.50	0.40	1.32	11.19	0.13	
Range of interest rates .....	1.00 - 11.25	2.38 - 9.70	3.50	0.17 - 0.77	0.40 - 3.50	9.17 - 11.33	0.01 - 0.45	

Details (unaudited) can be found in Section 6 of this volume.

<sup>(1)</sup> Includes \$6,862 million of Canada savings bonds having fixed dates of maturity which are redeemable on demand.

<sup>(2)</sup> Includes \$55 million of securities held for the retirement of unmatured debt and \$102 million of consolidation adjustments.

<sup>(3)</sup> Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

<sup>(4)</sup> Includes real return bonds which have a variable component based on the consumer price index.

## ii. Obligation related to capital leases

The Government's total obligation related to capital leases as at March 31, 2010 is \$4,090 million (\$4,184 million in 2009). Interest on this obligation of \$228 million (\$233 million in 2009) is reported in the Statement of Operations and Accumulated Deficit as part of public debt charges. Future minimum lease payments are summarized as follows:

Maturing year	(in millions of dollars)
2011 .....	530
2012 .....	469
2013 .....	441
2014 .....	463
2015 .....	393
2016 and subsequent .....	4,387
Total minimum lease payments .....	6,683
Less: imputed interest at the average rate of 5.95 percent .....	2,593
Obligation related to capital leases .....	4,090

Details (unaudited) can be found in Section 6 of this volume.

## 6. Public Sector Pensions and Other Employee and Veteran Future Benefits

### i. Pension benefits - plan overview

The Government sponsors defined benefit pension plans covering substantially all the employees of the Public Service, as well as Public Service corporations, members of the Canadian Forces including the Reserve Force, members of the Royal Canadian Mounted Police, federally appointed judges and Members of Parliament. In this note, the term "employees" is used in a general manner to apply to plan members of all of these groups.

The Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans represent the three main public sector pension plans. For these plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of two percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings. The benefits are coordinated with Canada/Quebec Pension Plan benefits and they are indexed to inflation. Basic allowances provided under the Members of Parliament retiring allowances plan accrue at a rate of three percent per year of pensionable service multiplied by the average of the best five years of sessional indemnity. Pension benefits for federally appointed judges do not have an explicit accrual rate. Instead, they become payable once the member has completed 15 years of pensionable service and the sum of the member's age and years of service totals 80.

The Government has a statutory obligation for the payment of benefits relating to the pension plans.

The plans are generally funded from employee contributions, employer contributions, and investment earnings. Pursuant to pension legislation, the net amount of contributions less benefit and other payments related to post March 2000 service for the three main public sector pension plans and all service for the Reserve Force pension plan has been invested in capital markets. The net amount of contributions less benefit and other payments pertaining to the pre April 2000 service for the three main public sector pension plans and all service periods for the federally appointed judges and the Members of Parliament pension plans, are recorded in pension accounts within the accounts of Canada pursuant to pension legislation, but are not invested externally.

The following table presents a summary of pension contribution and benefit transactions in the year:

	(in millions of dollars)					
	2010			2009		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions —						
Employees .....	1,922	71	1,993	1,645	73	1,718
Public Service corporations .....	204	11	215	203	11	214
Government .....	3,653	198	3,851	3,285	185	3,470
Total .....	5,779	280	6,059	5,133	269	5,402
Benefits paid .....	654	7,609	8,263	505	7,353	7,858

Details (unaudited) can be found in Section 6 of this volume.

## ii. Other future benefits - plan overview

The Government sponsors a variety of other employee and veteran future benefit plans from which employees and former employees can benefit, during or after employment or upon retirement. The cost of these benefits accrues either as employees render service or upon the occurrence of an event giving rise to the liability under the terms of the plans. The Government is liable for future payments for disability and other benefits paid to war veterans, current and retired members of the Canadian Forces and the Royal Canadian Mounted Police as well as the survivors and dependants of these groups. Other significant future benefits for which the Government is liable include the health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All of these plans are unfunded. For retirees, the health care and dental plans are contributory plans, whereby contributions by retired plan members are made in the year in which the benefits are payable. These contributions amounted to \$127 million in 2010 (\$122 million in 2009). The Government's costs and benefits paid are presented net of these contributions.

## iii. Future benefits liabilities

The pensions and other future benefits liabilities include the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2010	2009	2010	2009
Accrued benefit obligation .....	201,413	190,280	71,391	79,947
Less: Pension plan assets —				
Market related value of investments .....	44,893	37,155		
Contributions receivable from employees for past service .....	513	626		
Total .....	45,406	37,781		
	156,007	152,499	71,391	79,947
Unamortized estimation adjustments .....	-13,164	-12,590	-17,164	-29,636
Future benefit liability .....	142,843	139,909	54,227	50,311

Details (unaudited) can be found in Section 6 of this volume.

## (a) Pension plan assets

Pension plan assets include marketable investments and contributions receivable from employees for past service buy back elections. The investments are valued at market related values and contributions receivable for past service are discounted to approximate their fair value.

The market related value of investments is established on the basis of an expected rate of return on investments, within a ceiling of plus or minus 10 percent of the market value of investments, whereby the fluctuations between the market value and expected market value are averaged over a five-year period. In 2009, fluctuations exceeding the ceiling resulted in a one-time increase of \$6,433 million to unamortized estimation adjustments that is being amortized over the estimated average remaining service lives of plan members. There was no one-time increase to unamortized estimation adjustments in 2010 as fluctuations did not exceed the ceiling. At March 31, 2010, the market value of the investments is \$46,270 million (\$33,777 million in 2009).

Changes in market related values from year to year are recognized in other program expenses on the Statement of Operations and Accumulated Deficit through the calculation of expected return on plan investments and the amortization of the fluctuation between expected market values and market values of plan investments over the estimated average remaining service lives of plan members. As a result, variations in market value may reverse, or change significantly, before they are fully recognized in the Statement of Operations and Accumulated Deficit.

*iv. Future benefits expense*

The pensions and other future benefits expense includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2010	2009	2010	2009
Benefits expense —				
Benefits earned, net of employee contributions .....	3,471	3,612	2,263	1,630
Amortization of estimation adjustments .....	1,064	315	3,007	2,056
Plan amendments .....			-254	
Recognition of net unamortized losses .....			445	
Total .....	4,535	3,927	5,461	3,686
Interest expense —				
Interest on average accrued benefit obligation .....	11,878	11,846	2,566	2,687
Expected return on average pension plan investments .....	-2,101	-2,413		
Total .....	9,777	9,433	2,566	2,687
Total future benefits expense .....	14,312	13,360	8,027	6,373

Details (unaudited) can be found in Section 6 of this volume.

*(a) Plan amendments*

In 2010, an amendment to veteran future benefits and an increase in the member contribution rate for pensioner dental benefits were approved resulting in the recognition of a one-time past service cost of \$196 million and a one-time past service cost reduction of \$450 million, respectively. In addition, these amendments resulted in the immediate recognition of accelerated amortization of unamortized estimation adjustment gains of \$5 million related to veteran future benefits and losses of \$450 million related to pensioner dental benefits.

In 2009, there were no amendments made to the pensions and other future benefits plans that resulted in the recognition of one-time estimated past service costs.

*(b) Interest expense*

The interest expense calculated on the average accrued benefit obligation for the year is reported as part of public debt charges. It is presented net of the expected return on the average market related value of pension plan investments for the year. During the year, the actual rate of return of marketable investments calculated on a time-weighted basis was 21.5 percent (negative 22.7 percent in 2009). The negative return experienced in 2009 resulted primarily from the turmoil and significant volatility in global financial markets. Given that the investment horizon of the pension plans is long-term in nature, the negative return is not expected to impact the long-term target return on the portfolio.



v. *Change in accrued benefit obligation and market related value of investments*

The changes in the accrued benefit obligation and in the market related value of investments during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2010	2009	2010	2009
Accrued benefit obligation at beginning of year .....	190,280	178,580	79,947	67,480
Benefits earned .....	5,653	5,516	2,263	1,630
Interest on average accrued benefit obligation .....	11,878	11,846	2,566	2,687
Benefits paid .....	-8,263	-7,858	-4,063	-3,918
Administrative expenses .....	-162	-147	-48	-45
Net transfers to other plans .....	-156	-291		
Plan amendments .....			-254	
Actuarial losses or gains (-) .....	2,183	2,634	-9,020	12,113
Accrued benefit obligation at end of year .....	201,413	190,280	71,391	79,947
Market related value of investments at beginning of year .....	37,155	38,691		
Expected return on average pension plan investments .....	2,101	2,413		
Contributions .....	5,779	5,133		
Benefits, transfers and others .....	-800	-702		
Actuarial gains or losses (-) .....	658	-8,380		
Market related value of investments at end of year .....	44,893	37,155		

vi. *Actuarial valuations and assumptions*

Actuarial valuations of the pension plans are performed every three years for funding purposes. The most recent valuations for the Public Service, Canadian Forces, Royal Canadian Mounted Police and Reserve Force pension plans were conducted as at March 31, 2008, while the valuations for the Members of Parliament and the federally appointed judges pension plans were conducted as at March 31, 2007.

The valuations for pensions and other future benefits, except for the veteran future benefits, are updated annually for accounting purposes based on the most recent or any in-progress triennial valuation. The valuation for the veteran future benefits is performed every year for accounting purposes.

All annual actuarial valuations are prepared using assumptions that are based on the Government's best estimates. The valuations are prepared using the projected benefit method prorated on service, except for the veteran future benefits and workers' compensation valuations, where benefits are accrued on an event driven basis. Assumptions required for this process include estimates of future inflation, interest rates, expected return on pension plan investments, general wage increases, work-force composition, retirement rates and mortality rates. Estimation adjustments arise when actual experience varies from these assumptions. These adjustments are amortized over the estimated average remaining service lives of plan members, which represent periods ranging from 5 to 23 years (5 to 15 years in 2009) according to the plan in question.

The assumptions for the long-term rate of inflation and long-term general wage increase used in the accounting valuations of all the plans are 2.0 percent and 2.9 percent respectively (2.0 percent and 2.9 percent in 2009). The discount rates used to value the accrued benefit obligation and the corresponding assumptions used in the cost of current service and in the interest expense are as follows:

	2010			2009		
	Accrued benefit obligation valuation		Expense valuation	Accrued benefit obligation valuation		Expense valuation
	Initial	Ultimate		Initial	Ultimate	
Discount rates - pensions —						
Expected rates of return on pension plan investments .....	5.8%	6.3%	5.3%	5.3%	6.3%	5.9%
Expected weighted average of long-term bond rates .....	6.5%	5.1%	6.8%	6.8%	5.0%	7.1%
Discount rates - other future benefits —						
Expected long-term bond rates .....	4.3%	5.0%	3.3%	3.3%	5.0%	4.1%
Cost increase rates - health care —						
Expected health care cost increase rates .....	8.3%	3.5%	8.3%	8.3%	3.5%	8.0%
Expected year to achieve ultimate rate .....		2024			2023	

Changes in assumptions can result in significantly higher or lower estimates of the accrued benefit obligation. The following table illustrates the possible impact of a one percent change in the main assumptions:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2010	2009	2010	2009
Possible impact on the accrued benefit obligation due to:				
Increase of one percent in discount rate .....	-25,700	-24,500	-9,200	-11,300
Decrease of one percent in discount rate .....	32,600	31,100	12,000	15,000
Increase of one percent in inflation rate .....	25,000	23,700	10,700	13,200
Decrease of one percent in inflation rate .....	-20,600	-19,600	-8,300	-10,100
Increase of one percent in general wage increase .....	5,400	4,900	600	600
Decrease of one percent in general wage increase .....	-4,800	-4,200	-500	-500
Increase of one percent in health care cost increase .....			4,100	4,800
Decrease of one percent in health care cost increase .....			-3,100	-3,600

**7. Other Liabilities**

Other liabilities include:

	(in millions of dollars)	
	2010	2009
Due to Canada Pension Plan . . . . .	175	90
Others —		
Government Annuities Account . . . . .	243	267
Deposit and trust accounts . . . . .	2,202	1,988
Other specified purpose accounts . . . . .	3,967	3,578
	6,412	5,833
Total other liabilities . . . . .	6,587	5,923

*i. Due to Canada Pension Plan*

As explained in Note 1, the financial activities of the Canada Pension Plan are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, and from the income earned on investments. As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, 2010, the fair value of the Plan's net assets is \$131,420 million (\$110,022 million in 2009).

The Canada Pension Plan Account (the Account) was established in the Accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Board. The Plan's deposit with the Receiver General for Canada of \$175 million (\$90 million in 2009) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2010.

Details (unaudited) and the audited financial statements of the Plan can be found in Section 6 of this volume.

*ii. Others*

The Government Annuities Account, the deposit and trust accounts and the other specified purpose accounts are liability accounts that are used to record transactions made under authorities obtained from Parliament through either the *Financial Administration Act* or other specific legislation. Details (unaudited) on these accounts can be found in Section 6 of this volume.

**8. Cash and Cash Equivalents**

Cash and cash equivalents are as follows:

	(in millions of dollars)	
	2010	2009
Cash . . . . .	16,871	30,608
Cash equivalents . . . . .	11,579	16,377
Total cash and cash equivalents . . . . .	28,450	46,985

Details (unaudited) can be found in Section 7 of this volume.

**9. Taxes and Other Accounts Receivable**

Taxes receivable represent tax revenues that were assessed by year-end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due until the next fiscal year. They also include other receivables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

The Government has established an allowance for doubtful accounts of \$9,990 million (\$9,486 million in 2009) based on aging and a review of individually large receivable balances and has recorded a bad debt expense of \$2,873 million (\$3,216 million in 2009), which is charged against other program expenses. The details of the taxes receivable and allowance for doubtful accounts are as follows:

(in millions of dollars)

	2010			2009		
	Total taxes receivable	Allowance for doubtful accounts	Net	Total taxes receivable	Allowance for doubtful accounts	Net
Income taxes receivable —						
Individuals .....	40,303	4,925	35,378	42,233	4,356	37,877
Employers .....	15,010	822	14,188	14,396	725	13,671
Corporations .....	10,714	1,849	8,865	12,164	1,770	10,394
Non-residents .....	1,183	142	1,041	1,235	151	1,084
Goods and services tax receivable .....	9,958	2,188	7,770	9,388	2,397	6,991
Customs duties receivable .....	190	23	167	227	25	202
Excise taxes and duties receivable .....	1,695	41	1,654	1,754	62	1,692
<b>Total .....</b>	<b>79,053</b>	<b>9,990</b>	<b>69,063</b>	<b>81,397</b>	<b>9,486</b>	<b>71,911</b>

Details (unaudited) can be found in Section 7 of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year-end. Total other accounts receivable amount to \$5,036 million (\$4,580 million in 2009) and are presented net of an allowance for doubtful accounts of \$1,344 million (\$1,329 million in 2009). Further details (unaudited) can be found in Section 7 of this volume.

## 10. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. The Government holds certain investments in its Exchange Fund Account to provide general liquidity and to promote orderly conditions in the foreign exchange market for the Canadian dollar. As at March 31, 2010, the fair value of the marketable securities contained in the Exchange Fund Account is \$45,423 million (\$50,674 million in 2009). Subscriptions and loans to the International Monetary Fund (IMF) and special drawing rights allocations are denominated in special drawing rights (SDR). The SDR serves as the unit of account for the IMF and its value is based on a basket of key international currencies. Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

The following table presents the balances of the foreign exchange accounts:

	(in millions of dollars)	
	2010	2009
International reserves		
held in the Exchange Fund Account —		
Cash and short-term deposits —		
US dollars .....	226	548
Euros .....	175	272
Japanese yen .....	91	106
<b>Total .....</b>	<b>492</b>	<b>926</b>
Marketable securities —		
US dollars .....	24,478	27,404
Euros .....	19,442	21,641
Japanese yen .....	217	
<b>Total .....</b>	<b>44,137</b>	<b>49,045</b>
Special drawing rights .....	9,066	1,216
Gold .....	6	7
<b>Total .....</b>	<b>53,701</b>	<b>51,194</b>
International Monetary Fund —		
Subscriptions .....	9,823	12,011
Loans <sup>(1)</sup> .....	337	
<b>Total .....</b>	<b>63,861</b>	<b>63,205</b>
Less:		
International Monetary Fund —		
Notes payable .....	7,676	10,027
Special drawing rights allocations .....	9,235	1,469
<b>Total .....</b>	<b>16,911</b>	<b>11,496</b>
<b>Total foreign exchange accounts .....</b>	<b>46,950</b>	<b>51,709</b>

Certain comparative figures have been reclassified to conform to the current year's presentation.

Details (unaudited) can be found in Section 8 of this volume.

<sup>(1)</sup> On July 6, 2009, the Government and the IMF signed a two year bilateral borrowing agreement. This commitment, limited to maximum borrowings by the IMF of US \$10,000 million, is for additional temporary resources for member countries.



## 11. Crown Corporations and Other Entities

Forty-two parent Crown corporations are included in the reporting entity of the Government. There are also a number of not-for-profit organizations and other government business enterprises that meet the definition of control for financial reporting purposes and are included in the reporting entity of the Government.

### *i. Consolidated Crown corporations and other entities*

Some of these Crown corporations and not-for profit organizations rely on the Government for most of their financing. There are twenty-five parent Crown corporations and five not-for-profit organizations whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Air Transport Security Authority, Canadian Broadcasting Corporation and VIA Rail Canada Inc. The major consolidated not-for-profit organizations are the Canada Foundation for Innovation and the Canada Foundation for Sustainable Development Technology. Detailed information (unaudited) on these consolidated entities is included in Section 4 of this volume.

### *ii. Enterprise Crown corporations and other government business enterprises*

The remaining Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are therefore considered self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

There are also a number of self-sustaining government business enterprises that are not Crown corporations but which are controlled by the Government. These are referred to as other government business enterprises. The major other government business enterprises include The Canadian Wheat Board and the various Port Authorities.

The investments in enterprise Crown corporations and other government business enterprises are recorded under the modified equity method, whereby the cost of the Government's equity is reduced by dividends received and adjusted to include the annual profits and losses of these corporations, after elimination of unrealized inter-organizational gains and losses. Most of these corporations follow Canadian generally accepted accounting principles used by private sector companies. Under the modified equity method, the corporations' accounts are not adjusted to the Government's basis of accounting and other comprehensive income or loss of enterprise Crown corporations and other government business enterprises is recorded directly to the Government's accumulated deficit and net debt.

The assets and liabilities of enterprise Crown corporations and other government business enterprises are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

The following table presents the Government's recorded loans, investments and advances in significant enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2010	2009
<b>Investments —</b>		
Canada Mortgage and Housing Corporation .....	9,604	8,780
Export Development Canada .....	6,906	6,377
Business Development Bank of Canada ...	3,643	2,189
Canada Development Investment Corporation .....	3,187	41
Farm Credit Canada .....	2,336	2,276
Canada Post Corporation .....	1,853	1,584
Canada Deposit Insurance Corporation ...	856	970
Other .....	2,525	2,950
<b>Total investments .....</b>	<b>30,910</b>	<b>25,167</b>
<b>Loans and advances —</b>		
Canada Mortgage and Housing Corporation .....	72,262	61,863
Farm Credit Canada .....	15,931	11,450
Business Development Bank of Canada ...	12,245	7,284
Other .....	132	139
	<b>100,570</b>	<b>80,736</b>
<b>Less:</b>		
Amount expected to be repaid from future appropriations .....	1,964	1,861
Unamortized discounts and premiums ...	-7	-7
<b>Total loans and advances .....</b>	<b>98,613</b>	<b>78,882</b>
<b>Total loans, investments and advances to enterprise Crown corporations and other government business enterprises .....</b>	<b>129,523</b>	<b>104,049</b>

Certain comparative figures have been reclassified to conform to the current year's presentation.  
Details (unaudited) can be found in Section 9 of this volume.

The following table presents the summary financial position and results of enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2010	2009
<b>Assets—</b>		
Financial assets .....	427,410	401,384
Non-financial assets .....	9,289	8,764
<b>Total assets .....</b>	<b>436,699</b>	<b>410,148</b>
<b>Liabilities .....</b>	<b>405,440</b>	<b>385,097</b>
Equity of Canada as reported .....	31,259	25,051
Elimination adjustments .....	-349	116
<b>Equity of Canada .....</b>	<b>30,910</b>	<b>25,167</b>
<b>Revenues .....</b>	<b>36,913</b>	<b>33,339</b>
<b>Expenses .....</b>	<b>33,672</b>	<b>28,709</b>
Profit as reported .....	3,241	4,630
Adjustments and others .....	-935	143
<b>Profit .....</b>	<b>2,306</b>	<b>4,773</b>
<b>Other changes in equity —</b>		
Other comprehensive income or loss (-) ..	211	-318
Dividends <sup>(1)</sup> .....	-1,391	-2,095
Capital <sup>(2)</sup> .....	4,617	600
	5,743	2,960
<b>Equity of Canada at beginning of year .....</b>	<b>25,167</b>	<b>22,207</b>
<b>Equity of Canada at end of year .....</b>	<b>30,910</b>	<b>25,167</b>
<b>Contractual obligations .....</b>	<b>20,150</b>	<b>20,295</b>
<b>Contingent liabilities .....</b>	<b>3,531</b>	<b>4,260</b>

Details (unaudited) can be found in Section 9 of this volume.

<sup>(1)</sup> Amounts reported as dividends include \$1,252 million (\$1,757 million in 2009) from the Bank of Canada.

<sup>(2)</sup> Amounts reported as capital include \$3,169 million for Canada Development Investment Corporation related to financial assistance to the automotive sector.

### iii. Non Public Property

Non Public Property (NPP), as defined under the *National Defence Act*, consists of money and property contributed to or by Canadian Forces members and is administered for their benefit and welfare by the Canadian Forces Personnel and Family Support Services (CFPFSS). The CFPFSS is responsible for delivering selected morale and welfare programs, services and activities through three operational divisions, Canadian Forces Exchange System (CANEX), Personnel Support Programs and Service Income Security Insurance Plan (SISIP) Financial Services. Under the *National Defence Act*, NPP is explicitly excluded from

the *Financial Administration Act*. The Government provides some services related to NPP activities such as accommodation and security for which no charge is made. The cost of providing these services is included in the financial statements of the Government of Canada. In 2010, CFPFSS administered estimated revenues and expenses of \$405 million (\$294 million in 2009) and \$362 million (\$342 million in 2009) respectively and net equity of \$571 million at March 31, 2010 (\$519 million at March 31, 2009). These amounts are excluded from the financial statements of the Government of Canada.

## 12. Other Loans, Investments and Advances

The following table presents a summary of the balances of other loans, investments and advances by category:

	(in millions of dollars)	
	2010	2009
National governments, including developing countries and international organizations —		
National governments including developing countries .....	502	737
International organizations .....	15,835	15,381
<b>Total .....</b>	<b>16,337</b>	<b>16,118</b>
Other loans, investments and advances —		
Provincial and territorial governments .....	2,937	3,527
Other loans, investments and advances .....	25,434	20,509
<b>Total .....</b>	<b>28,371</b>	<b>24,036</b>
<b>Total .....</b>	<b>44,708</b>	<b>40,154</b>
Less: allowance for valuation .....	21,550	19,110
<b>Total other loans, investments and advances ..</b>	<b>23,158</b>	<b>21,044</b>

Details (unaudited) can be found in Section 9 of this volume.

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade which are administered by Export Development Canada. Certain loans are non-interest bearing and others bear interest at rates varying from 0.5 percent to 9.3 percent. These loans are repayable over 1 to 55 years, with final instalments due in 2045.

Loans, investments and advances to international organizations include Canada's subscriptions to the share capital of international banks as well as loans and advances to associations and other international organizations. These subscriptions are composed of both paid-in and callable capital. They do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms.

Loans to provinces and territories include loans made under relief acts and other legislation. Certain loans are non-interest bearing and others bear interest at rates varying from 4.5 percent to 9.5 percent. These loans are repayable over 1 to 50 years, with final instalments due in 2015.

Other loans, investments and advances include portfolio investments and loans and advances under various programs to individuals and organizations which include loans under the Canada Student Loans Program of \$12,804 million (\$11,865 million in 2009), and loans for development of export trade which are administered by Export Development Canada of \$6,279 million (\$2,352 million in 2009). Loans under the Canada Student Loans Program are provided interest-free to full-time students and afterward bear interest at either a variable prime rate plus 2.5 percent or a fixed prime rate plus 5.0 percent. The repayment period is generally 10 years. Certain loans for development of export trade are non-interest bearing and others bear interest at rates varying from 1.6 percent to 12.8 percent. These loans are repayable over 1 to 20 years, with final instalments due in 2023.

### 13. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. Tangible capital assets include land, buildings, works and infrastructure, machinery and equipment including computer hardware and software, vehicles including ships, aircraft and others, leasehold improvements and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001. Tangible capital assets also include assets under capital lease, details of which are provided in Section 10 of this volume.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are expensed in the fiscal year in which they are acquired.

Except for land, the cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated useful life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure <sup>(1)</sup>	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type or over the lease term

<sup>(1)</sup> Except for the Confederation Bridge, which is amortized over 100 years.

The following table presents a summary of the transactions and balances for the main categories of tangible capital assets:

	(in millions of dollars)											
	Cost					Accumulated amortization					Net book value 2010	Net book value 2009
	Opening balance	Acquisitions	Disposals	Adjustments <sup>(1)</sup>	Closing balance	Opening balance	Amortization expense	Disposals	Adjustments	Closing balance		
Land .....	1,410	54	-6	1	1,459						1,459	1,410
Buildings .....	20,068	166	-36	970	21,168	10,684	717	-28		11,373	9,795	9,384
Works and infrastructure .....	11,440	79	-58	397	11,858	6,697	344	-43	8	7,006	4,852	4,743
Machinery and equipment .....	24,765	988	-426	5,183	30,510	15,548	1,752	-284	3,019	20,035	10,475	9,217
Vehicles .....	35,128	331	-558	-3,084	31,817	21,049	1,170	-263	-2,760	19,196	12,621	14,079
Leasehold improvements .....	1,935	72	-58	180	2,129	1,150	136	-53	-2	1,231	898	785
Assets under construction .....	10,275	5,243	-183	-3,402	11,933						11,933	10,275
Assets under capital leases .....	5,030	203	-93	-314	4,826	1,597	299	-61	-30	1,805	3,021	3,433
Total .....	110,051	7,136	-1,418	-69	115,700	56,725	4,418	-732	235	60,646	55,054	53,326

Details (unaudited) can be found in Section 10 of this volume.

<sup>(1)</sup> Adjustments include assets under construction of \$2,574 million that were transferred to other categories upon completion of the assets.

## 14. Financial Instruments

The Government uses various financial instruments to manage financial risks associated with its financial assets and liabilities. The Government does not hold or use derivative instruments for trading or speculative purposes.

### i. Derivative financial instruments

#### (a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and Euros. The Government has entered into cross currency swap agreements to facilitate management of its debt structure. Using cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented in the cross currency swap revaluation account and are recognized as part of net foreign exchange revenues in the Statement of Operations and Accumulated Deficit.

Cross currency swaps with contractual or notional principal amounts outstanding at March 31, stated in Canadian dollars, are as follows:

Maturing year	(in millions of dollars)	
	2010	2009
2010 .....		3,893
2011 .....	2,531	3,000
2012 .....	2,195	2,630
2013 .....	4,301	3,595
2014 .....	3,530	4,286
2015 .....	3,267	4,022
2016 and subsequent .....	21,735	18,588
	37,559	40,014

#### (b) Credit risk related to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Standard & Poor's or Moody's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

Credit risk is also managed through collateral provisions in swap agreements. Counterparties must pledge collateral to the Government, which, in the event of default, could be liquidated to mitigate credit losses.



The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any counterparty credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's at year end:

Standard & Poor's	(in millions of dollars)	
	2010	2009
AA .....	4,692	5,155
AA- .....	13,746	14,397
A+ .....	6,750	6,280
A .....	3,422	4,948
A- .....	2,130	3,385
BBB+ .....	5,447	
BBB .....	1,372	5,849
	37,559	40,014

## ii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures

Interest rate and foreign currency risks are managed using a strategy of matching the duration and the currency of the Exchange Fund Account (EFA) assets and the related foreign currency borrowings of the Government. As at March 31, 2010, the impact of price changes affecting the EFA assets and the liabilities funding these assets naturally offset each other, resulting in no significant impacts to the Government's net debt. Assets related to the International Monetary Fund are only partially matched by related foreign currency borrowings, as they are denominated in Special Drawing Rights.

The majority of the Government foreign currency assets and liabilities are held in three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2010, a one percent appreciation in the Canadian dollar as compared to the US dollar, the Euro and the Japanese yen would result in a foreign exchange gain of \$23 million due to the exposure of the US dollar portfolio and a foreign exchange loss of \$2 million due to the exposure of the Euro portfolio. There is no significant exposure related to the Japanese yen portfolio as at March 31, 2010. Net foreign exchange losses included in net foreign exchange revenues, other program revenues and other program expenses on the Statement of Operations and Accumulated Deficit amount to \$1,039 million (net foreign exchange gains of \$798 million in 2009).

## iii. Fair value information

### (a) Liabilities and financial assets

The following table presents the carrying value and the fair value of liabilities and financial assets. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of liabilities and financial assets with a short term to maturity or of a non-negotiable nature are assumed to approximate their carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to the unpredictability of future events.

	(in millions of dollars)					
	2010			2009		
	Carrying value	Fair value	Fair value over under (-) carrying value	Carrying value	Fair value	Fair value over under (-) carrying value
Liabilities —						
Accounts payable and accrued liabilities .....	120,525	120,525		113,999	113,999	
Unmatured debt .....	559,126	597,531	38,405	514,020	561,964	47,944
Public sector pensions .....	142,843	154,630	11,787	139,909	155,877	15,968
Other employee and veteran future benefits .....	54,227	71,391	17,164	50,311	79,947	29,636
Other liabilities .....	6,587	6,587		5,923	5,923	
Financial Assets —						
Cash and accounts receivable .....	101,205	101,205		122,147	122,147	
Foreign exchange accounts .....	46,950	48,354	1,404	51,709	53,457	1,748
Loans, investments and advances excluding investments in enterprise Crown corporations .....	121,771	124,603	2,832	99,926	104,925	4,999

Fair values are determined using the following methods and assumptions:

The carrying values of other accounts payable and accrued liabilities, taxes payable, interest and matured debt and cash and accounts receivable are assumed to approximate their fair values due to their short term to maturity and allowances to reduce carrying values.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars and Euro medium-term notes, fair values are established using market quotes or the discounted cash flow calculated using year-end market interest and exchange rates. The fair value of bonds issued to the Canada Pension Plan are established using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketability and rollover provisions on the bonds. Fair values of other instruments comprising the unmatured debt are deemed to approximate their carrying values due to their short term to maturity or their non-negotiable nature.

The fair values of public sector pensions and other employee and veteran future benefit liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension plan assets, which are established at market value for investments and at discounted net present value for other plan assets.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are established using market quotes or the discounted cash flow calculated using year-end market interest rates. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are recorded when necessary to reduce their carrying value to amounts that approximate their estimated realizable value.

## (b) Derivative financial instruments

The following table presents the fair value of derivative financial instruments with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2010		2009	
	Notional value	Fair value	Notional value	Fair value
Cross currency swaps . . . . .	37,559	3,892	40,014	-2,225

Fair values of the swap agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap agreements using year-end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated on March 31.

## 15. Contractual Obligations

The nature of government activity results in some large multi-year contracts and agreements including thousands of international treaties, protocols and agreements of various size and importance. Any financial obligations resulting from these are recorded as a liability when the terms of these contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. Major contractual obligations that will generate expenditures in future years and that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2010	2009
Transfer payment agreements . . . . .	60,514	56,533
Acquisition of property and equipment, and goods and services . . . . .	27,238	21,537
Operating leases . . . . .	3,015	3,010
International organizations . . . . .	3,089	3,653
	93,856	84,733

Details (unaudited) can be found in Section 11 of this volume.

Estimated future expenditures related to these contractual obligations are as follows:

Year	(in millions of dollars)
2011.....	27,009
2012.....	14,232
2013.....	11,956
2014.....	9,173
2015.....	4,568
2016 and subsequent .....	26,918
	<u>93,856</u>

Details (unaudited) can be found in Section 11 of this volume.

#### *i. Transfer payment agreements*

Obligations related to transfer payment agreements include an amount of \$23,935 million (\$25,678 million in 2009) related to various contractual obligations of the Government through the Minister's account held at Canada Mortgage and Housing Corporation (CMHC) for social housing programs. Estimated future expenditures related to these obligations are approximately \$1,700 million per year. The amounts reported for CMHC under obligations for transfer payment agreements for 2010 reflect the total estimated remaining contractual obligations that extend for periods up to 30 years.

#### *ii. Operating leases*

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2010, total \$3,015 million (\$3,010 million in 2009).

### **16. Contingent Liabilities**

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are grouped into contingent liabilities related to: guarantees by the Government, international organizations, environmental liabilities, claims and pending and threatened litigation, and insurance programs of agent enterprise Crown corporations.

#### *i. Guarantees by the Government*

At March 31, 2010, guarantees by the Government amount to \$221,979 million (\$210,797 million in 2009) for which an allowance of \$535 million (\$514 million in 2009) has been recorded. These guarantees include the guarantees of the borrowings of agent enterprise Crown corporations. The payment of all money borrowed by agent enterprise Crown corporations and interest thereon constitute obligations of the Government and are recorded net of borrowings expected to be repaid directly by these corporations. At March 31, 2010, guarantees on the borrowings of agent enterprise Crown corporations amount to \$211,454 million

(\$200,417 million in 2009) for which no allowance (nil in 2009) has been recorded. Guarantees by the Government of loans made by agent enterprise Crown corporations, borrowings and loans made by non-agent enterprise Crown corporations and other government business enterprises, loans of certain individuals and businesses obtained from the private sector and insurance programs managed by the Government, amount to \$10,525 million (\$10,380 million in 2009).

#### *ii. International organizations*

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2010, callable share capital amounts to \$17,177 million (\$15,901 million in 2009).

#### *iii. Environmental liabilities*

##### *(a) Remediation of contaminated sites*

The Government has identified approximately 17,000 sites, for which environmental liabilities may exist for assessment, remediation and monitoring. Of these, the Government has identified approximately 2,400 sites (2,000 sites in 2009 - reclassified), where action is possible and for which a liability of \$3,493 million (\$3,220 million in 2009 - reclassified) has been recorded. In addition, the Government has estimated further clean-up costs for which it may be potentially liable of \$1,512 million (\$1,538 million in 2009 - reclassified). These further clean up costs have not been accrued as the Government's obligation to incur these costs is not determinable.

##### *(b) Future asset restoration*

The Government has identified approximately 760 unexploded explosive ordnance (UXO) affected sites for which environmental liabilities for clearance of these sites may exist. Of these, the Government has identified approximately 30 UXO affected sites (10 UXO affected sites in 2009), where clearance action is likely and for which a liability of \$16 million (\$10 million in 2009) has been recorded as part of total future asset restoration liability of \$3,109 million (\$3,122 million in 2009). In addition, the Government has estimated further clearance costs related to UXO affected sites ranging from \$180 million to \$524 million. These future clearance costs have not been accrued as the Government's obligation to incur these costs is not determinable.

The Government's ongoing efforts to assess contaminated sites and UXO affected sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any additional liabilities will be accrued in the year in which they become known and can be reasonably estimated.

*iv. Claims and pending and threatened litigation*

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and items where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigation for which the outcome is not determinable and a reasonable estimate can be made amount to approximately \$4,300 million (\$5,700 million in 2009). Certain large and significant claims are described below:

*Comprehensive land claims:* Comprehensive land claims are negotiated in areas where aboriginal title has not been dealt with by treaty or by other legal methods. In such cases, the claim is based on an aboriginal group's traditional use and occupancy of that land. There are currently 76 (76 in 2009) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,800 million (\$3,500 million in 2009) is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stage of negotiations and cannot yet be quantified.

*Assessed taxes under objection or appeal:* As at March 31, 2010, an amount of \$17,102 million (\$13,778 million in 2009) of federal and provincial taxes assessed was under objection at Canada Revenue Agency and an amount of \$3,509 million (\$2,429 million in 2009) was under appeal at either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

*Other:* In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the Government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions has since been challenged in the Ontario Superior Court of Justice. On November 20, 2007, the Court rendered its decision and dismissed all the claims of the plaintiffs. The plaintiffs appealed this decision to the Ontario Court of Appeal. The outcome of these appeals is not determinable at this time.

*v. Insurance programs of agent enterprise Crown corporations*

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to \$100,000 deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act* through the Mortgage-Backed Securities program and the bonds issued by the Canada Housing Trust through the Canada Mortgage Bond program; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2010, total insurance in force amounts to \$1,396,212 million (\$1,245,234 million in 2009). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) on contingent liabilities can be found in Section 11 of this volume.



## 17. Segmented information

The Government segmented information is based on the ministry structure reported in the 2009-2010 Estimates, which groups the activities of departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 11. The five main ministries are reported separately and the others are grouped together with the provision for valuation and other items. The

presentation by segment is based on the same accounting policies as those described in the Summary of significant accounting policies in Note 1. The following tables present the Statement of Operations by Ministry and Crown corporation and other entities before the elimination of internal transactions for the year ended March 31:

(in millions of dollars)

	2010								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corporations and other entities	Adjustments <sup>(1)</sup>	Total
<b>REVENUES</b>									
<b>TAX REVENUES —</b>									
Income tax revenues .....	139,601								139,601
Other taxes and duties .....	19,560				21,013				40,573
<b>TOTAL TAX REVENUES .....</b>	<b>159,161</b>				<b>21,013</b>				<b>180,174</b>
<b>EMPLOYMENT INSURANCE PREMIUMS .....</b>									
			17,121					-360	16,761
<b>OTHER REVENUES —</b>									
Crown corporations .....							15,262	-7,640	7,622
Other programs .....	3,542	288	4,058	495	1,882	10,396	225	-8,490	12,396
Net foreign exchange .....		1,647							1,647
<b>TOTAL OTHER REVENUES .....</b>	<b>3,542</b>	<b>1,935</b>	<b>4,058</b>	<b>495</b>	<b>1,882</b>	<b>10,396</b>	<b>15,487</b>	<b>-16,130</b>	<b>21,665</b>
<b>TOTAL REVENUES .....</b>	<b>162,703</b>	<b>1,935</b>	<b>21,179</b>	<b>495</b>	<b>22,895</b>	<b>10,396</b>	<b>15,487</b>	<b>-16,490</b>	<b>218,600</b>
<b>EXPENSES</b>									
<b>TRANSFER PAYMENTS —</b>									
Old age security benefits, guaranteed income supplement and spouse's allowance .....			34,653						34,653
Major transfer payments to other levels of government .....		54,943			20	1,903		124	56,990
Employment insurance benefits .....			21,586						21,586
Children's benefits .....	9,753		2,587						12,340
Other transfer payments .....	427	680	5,468	236	186	33,951	720	-1,776	39,892
<b>TOTAL TRANSFER PAYMENTS .....</b>	<b>10,180</b>	<b>55,623</b>	<b>64,294</b>	<b>236</b>	<b>206</b>	<b>35,854</b>	<b>720</b>	<b>-1,652</b>	<b>165,461</b>
<b>OTHER PROGRAM EXPENSES—</b>									
Crown corporations .....							10,548	-120	10,428
Ministries .....	7,230	701	8,280	21,108	9,900	36,384		-14,708	68,895
<b>TOTAL OTHER PROGRAM EXPENSES .....</b>	<b>7,230</b>	<b>701</b>	<b>8,280</b>	<b>21,108</b>	<b>9,900</b>	<b>36,384</b>	<b>10,548</b>	<b>-14,828</b>	<b>79,323</b>
<b>TOTAL PROGRAM EXPENSES .....</b>	<b>17,410</b>	<b>56,324</b>	<b>72,574</b>	<b>21,344</b>	<b>10,106</b>	<b>72,238</b>	<b>11,268</b>	<b>-16,480</b>	<b>244,784</b>
<b>PUBLIC DEBT CHARGES .....</b>		29,196		38		190		-10	29,414
<b>TOTAL EXPENSES .....</b>	<b>17,410</b>	<b>85,520</b>	<b>72,574</b>	<b>21,382</b>	<b>10,106</b>	<b>72,428</b>	<b>11,268</b>	<b>-16,490</b>	<b>274,198</b>

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

<sup>(1)</sup> Represents consolidation adjustments to eliminate internal transactions.

(in millions of dollars)

	2009								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corporations and other entities	Adjustments <sup>(1)</sup>	Total
<b>REVENUES</b>									
<b>TAX REVENUES —</b>									
Income tax revenues .....	151,798								151,798
Other taxes and duties .....	17,184				22,622				39,806
<b>TOTAL TAX REVENUES .....</b>	<b>168,982</b>				<b>22,622</b>				<b>191,604</b>
<b>EMPLOYMENT INSURANCE PREMIUMS .....</b>									
			17,217					-330	16,887
<b>OTHER REVENUES —</b>									
Crown corporations .....							13,715	-5,955	7,760
Other programs .....	3,961	1,030	3,568	515	1,780	11,452	645	-7,846	15,105
Net foreign exchange .....		1,736							1,736
<b>TOTAL OTHER REVENUES .....</b>	<b>3,961</b>	<b>2,766</b>	<b>3,568</b>	<b>515</b>	<b>1,780</b>	<b>11,452</b>	<b>14,360</b>	<b>-13,801</b>	<b>24,601</b>
<b>TOTAL REVENUES .....</b>	<b>172,943</b>	<b>2,766</b>	<b>20,785</b>	<b>515</b>	<b>24,402</b>	<b>11,452</b>	<b>14,360</b>	<b>-14,131</b>	<b>233,092</b>
<b>EXPENSES</b>									
<b>TRANSFER PAYMENTS —</b>									
Old age security benefits, guaranteed income supplement and spouse's allowance .....			33,377						33,377
Major transfer payments to other levels of government .....		45,615			9	1,015		-124	46,515
Employment insurance benefits .....			16,308						16,308
Children's benefits .....	9,368		2,533						11,901
Other transfer payments .....	395	870	2,678	198	215	25,440	850	-454	30,192
<b>TOTAL TRANSFER PAYMENTS .....</b>	<b>9,763</b>	<b>46,485</b>	<b>54,896</b>	<b>198</b>	<b>224</b>	<b>26,455</b>	<b>850</b>	<b>-578</b>	<b>138,293</b>
<b>OTHER PROGRAM EXPENSES—</b>									
Crown corporations .....							8,205	-139	8,066
Ministries .....	7,231	499	7,563	18,763	9,072	30,824		-12,454	61,498
<b>TOTAL OTHER PROGRAM EXPENSES .....</b>	<b>7,231</b>	<b>499</b>	<b>7,563</b>	<b>18,763</b>	<b>9,072</b>	<b>30,824</b>	<b>8,205</b>	<b>-12,593</b>	<b>69,564</b>
<b>TOTAL PROGRAM EXPENSES .....</b>	<b>16,994</b>	<b>46,984</b>	<b>62,459</b>	<b>18,961</b>	<b>9,296</b>	<b>57,279</b>	<b>9,055</b>	<b>-13,171</b>	<b>207,857</b>
<b>PUBLIC DEBT CHARGES .....</b>		<b>31,717</b>		<b>41</b>		<b>192</b>		<b>-960</b>	<b>30,990</b>
<b>TOTAL EXPENSES .....</b>	<b>16,994</b>	<b>78,701</b>	<b>62,459</b>	<b>19,002</b>	<b>9,296</b>	<b>57,471</b>	<b>9,055</b>	<b>-14,131</b>	<b>238,847</b>

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

<sup>(1)</sup> Represents consolidation adjustments to eliminate internal transactions.

**OBSERVATIONS OF THE AUDITOR GENERAL  
ON THE  
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA  
FOR THE YEAR ENDED 31 MARCH 2010**

For the twelfth consecutive year, the government has received an unqualified audit opinion on the summary financial statements. I congratulate the government on this accomplishment, especially because an unqualified audit opinion is achieved by few countries. Each year, this involves a great deal of work by public servants throughout government, both in individual departments and in central agencies. I thank those involved for their assistance and for the cooperation extended to my Office during our audit.

The purpose of these Observations is to comment on matters that have come to my attention during the audit of the current year's summary financial statements and that will require continuing attention in future years.

**ACCOUNTING FOR TRANSFERS**

Each year, the government announces various transfer programs—usually as part of the Budget process. For example, in the 2009 Budget, major announcements were made to support the economy and promote infrastructure projects, pursuant to the Economic Action Plan. The 2010 Budget confirmed year 2 funding of that plan. We analyzed all significant agreements that were entered into during the year ending 31 March 2010 to ensure that expenses were recognized in the proper period and that the transactions that were entered into had the appropriate authority.

According to Public Sector Accounting Standards, government transfers are recognized in a government's financial statements, as expenses for the period in which the events giving rise to the transfer occur. For this to happen, the following conditions need to be met:

- The transfer is authorized.
- The recipient has met eligibility criteria.
- A reasonable estimate of the amount can be made.

In assessing the accounting for these transactions, I concluded that the government's accounting treatment was acceptable because

- the government entered into agreements with appropriate authorities, and it had authorization from Parliament to make the payments;
- eligibility criteria had been met;
- agreements were accounted for in the appropriate year; and
- the amounts of the transfers could be reliably determined.

Further, I am satisfied that the summary financial statements adequately disclose the details of major transfer agreements. As well, I am pleased to note that Volume I, Section 1 of the Public Accounts of Canada provides information about the Economic Action Plan.

## **MANAGEMENT ESTIMATES—TAX REVENUE**

Tax revenue comprises two main elements. The first represents known and identifiable tax assessments or reassessments. The second, management's estimate of accrued tax revenues, is one of the largest and most significant estimates in the government's financial statements.

Estimates of accrued tax revenues are based, among other things, on management assumptions and data inputs, such as cash received from, or refunded to taxpayers. Small fluctuations in the key data inputs, or in assumptions about how those inputs should be interpreted, can create significant swings in reported tax revenues for the year.

The government needs to consistently and regularly validate and improve all aspects of its approved tax estimation methodologies to ensure that estimated tax revenue continues to be accurate. A robust testing regime includes verifying the completeness and accuracy of collected data, as well as verifying the accuracy and relevance of any subsidiary calculations that are based on that data. Such a regime also includes an annual review of important assumptions that are embedded in the government's estimation methodologies, so that the government's approved methodologies for determining these estimates can be systematically refined. I have raised concerns relating to the estimation of tax revenues in my Observations in the past. While I acknowledge that current year tax revenues are fairly stated and that some aspects of a testing regime have already been in place for some time, the testing of prior year estimates continued to show significant differences from reported amounts. I encourage the government to expand the scope of its testing and validation procedures.

## **TRANSITIONING TO NEW ACCOUNTING AND AUDITING STANDARDS**

In last year's Observations, I brought it to your attention that the move to International Financial Reporting Standards (IFRS) was an important impending change to Canadian financial reporting. At that time, it was anticipated that this change would affect most federal Crown corporations.

As a result of subsequent changes to Public Sector Accounting Standards, the number of organizations that may be affected by IFRS has been reduced. Instead, many government organizations will now apply Public Sector Accounting Standards. Regardless of the standards they adopt, these organizations will need to do significant advance preparation and planning. In addition, it will be necessary to harmonize the accounting policies of certain Crown corporations to meaningfully report the consolidated results of those corporations in the government's financial statements. I am pleased to observe the active role taken by the government in facilitating these discussions. My Office will continue to follow the progress made by the government and the Crown corporations in preparation for the conversion to these new accounting standards.

Canadian auditing standards are also going through a significant transition. The Canadian Auditing and Assurance Standards Board (AASB) has adopted International Standards on Auditing as the Canadian auditing standards for periods ending on or after 14 December 2010. These standards will apply to all audits of general purpose financial statements. Most of them align relatively well with existing Canadian practice; however, in some cases there will be noticeable changes to the way my Office conducts and reports on audits. We will work closely with the government to discuss the impact of these new standards and to identify areas where changes to current audit practices will be required.



## STATUS OF ITEMS REPORTED IN PREVIOUS YEARS

Observation	Current status
<b>Canada Border Services Agency—Tax revenue system deficiencies</b>	<p>For several years, I have stated that the Canada Border Services Agency needs to improve its tax revenue accounting systems and practices. Its accrual of tax revenues is assessment-based, and it gathers data primarily from various tax program systems, which were not designed to function as accounting systems.</p> <p>Each year, significant adjustments to accounting data are necessary to report revenues and receivables on an accrual basis. This manipulation of data involves complex and cumbersome manual processing and reconciliation. Despite these efforts, differences still exist between the amounts receivable in the general ledger and the various reports taken from the tax program systems to support the reported amounts. Management of the Canada Border Services Agency has identified underlying causes of some of their unreconciled differences. Future action is required to further reduce unexplained differences that continue to remain at year-end.</p>
<b>National Defence—Inventory, repairable spare parts, and capital asset records</b>	<p>For many years, I have observed the difficulties National Defence has experienced in the proper recording and valuation of its inventory and its repairable spare parts. I acknowledge the importance the Department has placed on continuously improving its accounting systems and practices, including recognizing the capitalized value of previously expensed parts and the supporting policy development. However, issues remain, such as pricing, verification of quantities, and the timely recording of transactions. Continued action by National Defence is needed to ensure that the value of inventory and repairable spare parts is properly recorded.</p> <p>National Defence has also had issues related to the proper recording and amortization of the costs of its capital assets. Sub-ledgers that are used to capture detailed data are complex and not always reconciled to the general ledger in a timely and accurate manner. Capitalizing of work-in-progress and writing off disposed assets continues to be a challenge for the Department. It is important that National Defence continue its work in this area to ensure that the information recorded in the general ledger is accurate, complete, and timely.</p>
<b>Accrual appropriations by departments and agencies</b>	<p>I reported in previous years that the government had outlined a plan to implement accrual-based budgeting in phases, and would complete an evaluation of the costs and benefits of accrual appropriations in the 2012–13 fiscal year, after accrual-based budgeting had been implemented.</p> <p>Accrual-based appropriations would provide Parliament with a basis for control and approval over voted spending that is the same as the overall government financial plan and the summary financial statements. As I noted and I continue to observe, the government has yet to commit to an implementation date for adopting accrual appropriations or to explain why it would not be prudent to do so.</p>

Observation	Current status
<p><b>Policy on Recording Payables at Year-End</b></p>	<p>In previous years, during discussions between my Office and the Treasury Board of Canada Secretariat, it became apparent that we held different interpretations of section 37.1 of the <i>Financial Administration Act</i>, and the Treasury Board's Policy on Payables at Year-End. The difference, which relates to whether "debts" refers to all items are recognized as liabilities, results in a lack of clarity about when the items that should be charged to an appropriation.</p> <p>I remain concerned that departments may neither charge amounts against their appropriation nor record a liability because the transactions/items do not meet this legally binding definition, despite the fact that these are, in substance, liabilities. As part of its Policy Suite Renewal Initiative, we understand that the payables at year-end policy is still in the process of being revisited by the Treasury Board of Canada Secretariat. Given the importance of ensuring that expenditures are properly and consistently charged to appropriations, I encourage the Office of the Comptroller General to resolve this matter.</p>
<p><b>Audit opinion in accordance with Canadian generally accepted accounting principles</b></p>	<p>Under the auditing standards of The Canadian Institute of Chartered Accountants, I am required to report on fair presentation in accordance with Canadian generally accepted accounting principles for the public sector. However, recognizing the importance of following our legislative mandate, which requires me to give an opinion on whether the government's financial statements "... present fairly information in accordance with stated accounting policies of the federal government ...," my opinion refers to both bases of accounting.</p> <p>The government's financial statements indicate that its stated accounting policies are based on Canadian generally accepted accounting principles for the public sector, and that using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles. It would be preferable if the government would indicate its commitment to conforming to Canadian generally accepted accounting principles.</p>



# SECTION 3

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Revenues, Expenses and Accumulated Deficit

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## REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 3.1**

### REVENUES, EXPENSES AND ACCUMULATED DEFICIT

(in millions of dollars)

	2009-2010	2008-2009
<b>Revenues—</b>		
Tax revenues, Table 3.2.....	180,174	191,604
Employment insurance premiums .....	16,761	16,887
Other revenues, Table 3.4.....	21,665	24,601
<b>Total revenues .....</b>	<b>218,600</b>	<b>233,092</b>
<b>Expenses—</b>		
Transfer payments .....	165,461	138,293
Other program expenses .....	79,323	69,564
<b>Total program expenses .....</b>	<b>244,784</b>	<b>207,857</b>
Public debt charges, Table 3.8 .....	29,414	30,990
<b>Total expenses, Table 3.6 .....</b>	<b>274,198</b>	<b>238,847</b>
<b>Annual deficit.....</b>	<b>55,598</b>	<b>5,755</b>
<b>Accumulated deficit at beginning of year.....</b>	<b>463,710</b>	<b>457,637</b>
<b>Other comprehensive income or (loss).....</b>	<b>211</b>	<b>(318)</b>
<b>Accumulated deficit at end of year.....</b>	<b>519,097</b>	<b>463,710</b>

## REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

### Accounting for Revenues

The Government reports all revenues on an accrual basis.

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. Taxes are collected pursuant to their respective legislation which may be amended from time to time.

For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not

been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. Differences between estimates and actuals are recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes or the impact of future reassessments that cannot be reasonably determined.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

## Tax Revenues

Tax revenues include personal, corporate and non-resident income tax revenues, and other taxes and duties as summarized in Table 3.2.

**TABLE 3.2**

### TAX REVENUES

(in millions of dollars)

	2009-2010	2008-2009
<b>Tax revenues—</b>		
Income tax revenues—		
Personal .....	103,947	116,024
Corporate .....	30,361	29,476
Non-resident .....	5,293	6,298
	<b>139,601</b>	<b>151,798</b>
Other taxes and duties—		
Goods and services tax, Table 3.3 .....	26,947	25,740
Energy taxes—		
Excise tax—Gasoline .....	4,142	4,096
Excise tax—Aviation gasoline and diesel fuel .....	1,036	1,065
	5,178	5,161
Customs import duties .....	3,490	4,036
Other excise taxes and duties—		
Excise duties .....	4,154	4,056
Air travellers security charge .....	375	386
Softwood lumber products export charge .....	227	210
Charge on refunds of softwood lumber duty deposits .....		4
Other miscellaneous excise taxes and duties .....	202	213
	4,958	4,869
	<b>40,573</b>	<b>39,806</b>
<b>Total tax revenues <sup>(1)</sup> .....</b>	<b>180,174</b>	<b>191,604</b>

<sup>(1)</sup> Additional details are provided in Table 4a in Section 1 of Volume II of the *Public Accounts of Canada*.

### Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*.

### Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

### Non-resident income tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Non-resident income tax revenues also include withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

### Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act*, *Customs Tariff (Act)* and other acts and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

*Goods and services tax*

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 5 percent on most goods and services consumed in Canada, with only a limited set of exclusions that

include certain medical devices, prescription drugs, basic groceries, residential rents and most health and dental care services. A comparative analysis of the GST is presented in Table 3.3.

**TABLE 3.3****GOODS AND SERVICES TAX (GST) <sup>(1)</sup>**

(in millions of dollars)

	2009-2010	2008-2009
GST.....	31,763	30,444
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties .....	1,147	1,136
Gross GST from outside parties.....	30,616	29,308
Less: quarterly tax credits .....	3,669	3,568
Net GST from outside parties.....	26,947	25,740

<sup>(1)</sup> Reported in the Statement of Operations and Accumulated Deficit (Section 2 of this volume).

*Energy taxes*

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

*Customs import duties*

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

*Other excise taxes and duties*

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as passenger vehicle air conditioners. The air travelers security charges are collected by air carriers at the time of payment for the air travel by the purchaser of an air transportation service.

The Softwood Lumber Products export charge is assessed on exports of softwood lumber products to the United States after September 30, 2006. The charge on refunds of softwood lumber duty deposits is assessed on amounts refunded to Canadian companies on amounts related to a United States duty order related to the importation of softwood lumber products into the United States between May 22, 2002 and September 30, 2006.

**Employment Insurance Premiums**

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

## Other Revenues

Other revenues include Crown corporations, other program and net foreign exchange revenues.

**TABLE 3.4**

### OTHER REVENUES

(in millions of dollars)

	2009-2010	2008-2009
<b>Other revenues—</b>		
Crown corporations—		
Consolidated Crown corporations and other entities .....	3,070	1,843
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit .....	2,306	4,773
Interest and other .....	2,246	1,144
	7,622	7,760
<b>Other programs—</b>		
Return on investments, Table 3.5 .....	288	1,913
Sales of goods and services—		
Rights and privileges .....	3,121	3,819
Lease and use of public property .....	515	518
Services of a regulatory nature .....	1,118	1,046
Services of a non-regulatory nature .....	2,826	2,573
Sales of goods and information products .....	243	293
Other fees and charges .....	494	481
	8,317	8,730
<b>Miscellaneous—</b>		
Interest and penalties .....	3,001	2,811
Other .....	790	1,651
	12,396	15,105
<b>Net foreign exchange—</b>		
Exchange Fund Account .....	1,665	1,732
International Monetary Fund .....	(156)	5
Other .....	138	(1)
	1,647	1,736
<b>Total other revenues <sup>(1)</sup> .....</b>	<b>21,665</b>	<b>24,601</b>

<sup>(1)</sup> Additional details are provided in Table 4a in Section 1 of Volume II of the *Public Accounts of Canada*.

## Crown corporations

Crown corporation revenues include revenues earned from third parties by Consolidated Crown corporations and other entities, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

## Other programs

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

## Net foreign exchange

Net foreign exchange revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Net foreign exchange revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.



## Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

**TABLE 3.5**

### RETURN ON INVESTMENTS <sup>(1)</sup>

(in millions of dollars)

	2009-2010	2008-2009
Consolidated accounts—		
Atomic Energy of Canada Limited .....	(2)	(2)
Cash and accounts receivable—		
Interest on bank deposits .....	83	347
Loans, investments and advances—		
Portfolio investments .....	2	3
National governments including developing countries .....	2	2
International organizations .....	4	11
Provincial and territorial governments .....	(2)	(2)
Other loans, investments and advances .....	1,064	655
	1,072	671
Other accounts—		
Eso Ltd—Norman Wells Project profits .....	74	125
Other .....	2	3
	76	128
Total ministerial return on investments .....	1,231	1,146
Net (loss) gain on exchange .....	(961)	779
Accrual of other revenues .....	19	23
Total return on investments .....	289	1,948
Elimination of return on investments internal to the Government .....	(1)	(35)
Total external return on investments .....	288	1,913

<sup>(1)</sup> Additional details are provided in Table 4a in Section 1 of Volume II, and in Section 10 of Volume III of the *Public Accounts of Canada*.

<sup>(2)</sup> Less than \$500,000.

## EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

## Accounting for Expenses

The Government reports all expenses on an accrual basis.

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Public debt charges are

recorded when incurred and include interest, servicing costs and cost of issuing new borrowing and amortization of premiums and discounts on market debt.

Expenses include provisions to reflect changes in the value of assets or liabilities, including provisions for bad debts, for loans, investments and advances, and for inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by segment and by type.

TABLE 3.6

## EXTERNAL EXPENSES BY SEGMENT AND BY TYPE

(in millions of dollars)

	Major transfer payments <sup>(1)</sup>		Other transfer payments	
	2009-2010	2008-2009	2009-2010	2008-2009
Ministries—				
Agriculture and Agri-Food .....			1,510	1,820
Atlantic Canada Opportunities Agency .....			256	172
Canada Revenue Agency .....	9,753	9,368	427	395
Canadian Heritage .....			1,181	1,124
Citizenship and Immigration .....			932	781
Economic Development of Canada				
for the Regions of Québec .....			249	198
Environment .....			116	206
Finance .....	55,067	45,491	680	869
Fisheries and Oceans .....			112	95
Foreign Affairs and International Trade .....			10,006	4,101
Governor General .....				
Health .....	30	30	3,144	2,424
Human Resources and Skills Development .....	58,826	52,218	3,822	2,678
Indian Affairs and Northern Development .....			6,929	6,121
Industry .....			3,713	2,316
Justice .....			374	342
National Defence .....			236	198
Natural Resources .....			2,465	3,734
Parliament .....			1	1
Privy Council .....			27	88
Public Safety and Emergency Preparedness .....	20	9	186	215
Public Works and Government Services .....			1	7
Transport .....	1,873	985	2,551	1,694
Treasury Board .....			1	1
Veterans Affairs .....			42	33
Western Economic Diversification .....			341	183
Provision for valuation and other items .....				
Total ministries .....	125,569	108,101	39,302	29,796
Crown corporations and other entities .....			590	396
Total expenses <sup>(3)</sup> .....	125,569	108,101	39,892	30,192

<sup>(1)</sup> Includes transfer payments for the Old age security benefits, guaranteed income supplement and spouse's allowance of \$34,653 million (\$33,377 million in 2009), to the other levels of government of \$56,990 million (\$46,515 million in 2009), for the Employment insurance benefits of \$21,586 million (\$16,308 million in 2009) and for the Children's benefits of \$12,340 million (\$11,901 million in 2009). Additional information is provided in Table 3.7 of this Section.

<sup>(2)</sup> Additional information is provided in Table 3.8 of this volume.

<sup>(3)</sup> Additional information is provided in Table 2a in Section I of Volume II of the *Public Accounts of Canada*.

Total transfer payments		Other program expenses		Public debt charges <sup>(2)</sup>		Total expenses	
2009-2010	2008-2009	2009-2010	2008-2009	2009-2010	2008-2009	2009-2010	2008-2009
1,510	1,820	1,724	1,626			3,234	3,446
256	172	121	118			377	290
10,180	9,763	7,043	7,050			17,223	16,813
1,181	1,124	1,110	700			2,291	1,824
932	781	731	619			1,663	1,400
249	198	94	60			343	258
116	206	1,721	1,589	1	1	1,838	1,796
55,747	46,360	514	488	29,186	30,756	85,447	77,604
112	95	1,773	1,530			1,885	1,625
10,006	4,101	2,262	2,206			12,268	6,307
		19	20			19	20
3,174	2,454	2,985	2,556			6,159	5,010
62,648	54,896	3,420	3,711			66,068	58,607
6,929	6,121	2,222	1,206			9,151	7,327
3,713	2,316	2,466	2,238			6,179	4,554
374	342	1,167	1,042			1,541	1,384
236	198	20,863	18,770	38	41	21,137	19,009
2,465	3,734	1,079	997			3,544	4,731
1	1	580	547			581	548
27	88	332	473			359	561
206	224	9,745	8,908			9,951	9,132
1	7	2,645	2,270	146	151	2,792	2,428
4,424	2,679	1,065	949	43	41	5,532	3,669
1	1	2,500	2,192			2,501	2,193
42	33	982	985			1,024	1,018
341	183	67	54			408	237
		(335)	(1,406)			(335)	(1,406)
164,871	137,897	68,895	61,498	29,414	30,990	263,180	230,385
590	396	10,428	8,066			11,018	8,462
165,461	138,293	79,323	69,564	29,414	30,990	274,198	238,847

## **Expenses by Segment**

The Government segmented information is based on the ministry structure reported in the 2009-2010 Estimates, which groups activities for the departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 11 to the financial statements in Section 2 of this volume.

## **Government's Cost of Operations**

Government's Cost of Operations consists of three major types: transfer payments, other program expenses and public debt charges.

### **Transfer payments**

The major transfer payments include payments to persons and payments to provinces and territories.

Payments to persons include payments for income support or income supplement. Assistance is based on age, family status, income, and employment criteria.

Payments to provinces and territories are made under three main programs:

- The fiscal arrangements are unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
- The Canada health transfer and the Canada social transfer are the major means for providing the federal share of social programs administered by the provinces.

The other transfer payments include various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, expenses of other consolidated entities, and other miscellaneous payments.

### **Other program expenses**

This category covers the costs associated with programs directly delivered by the federal Government such as national defence, food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of consolidated Crown corporations and other entities incurred with third parties.

Table 3.7 presents a comparative analysis by province and territory of certain transfer payments.

**TABLE 3.7**  
**MAJOR TRANSFER PAYMENTS BY PROVINCE AND TERRITORY**  
(in millions of dollars)

	Old age security benefits <sup>(1)</sup>	Employment insurance benefits	Fiscal arran- gements	Alternative payments for standing programs	Canada health transfer	Canada social transfer	Other major transfers <sup>(2)</sup>	Children's benefits	Total
Newfoundland and Labrador .....	696	1,082	2		515	163	581		3,039
	<i>673</i>	<i>978</i>	<i>2</i>		<i>363</i>	<i>161</i>	<i>30</i>		<i>2,207</i>
Prince Edward Island .....	172	252	341		105	45	36		951
	<i>167</i>	<i>227</i>	<i>322</i>		<i>100</i>	<i>44</i>	<i>11</i>		<i>871</i>
Nova Scotia .....	1,154	898	1,467		702	301	2		4,524
	<i>1,119</i>	<i>766</i>	<i>1,467</i>		<i>674</i>	<i>299</i>	<i>59</i>		<i>4,384</i>
New Brunswick .....	963	947	1,691		560	241	67		4,469
	<i>933</i>	<i>816</i>	<i>1,586</i>		<i>529</i>	<i>235</i>	<i>45</i>		<i>4,144</i>
Quebec .....	9,625	4,792	7,764	(2,703)	5,829	2,519	15		27,841
	<i>9,244</i>	<i>3,942</i>	<i>7,701</i>	<i>(2,974)</i>	<i>5,512</i>	<i>2,444</i>	<i>439</i>		<i>26,308</i>
Ontario .....	12,826	7,609	355		9,975	4,204	106		35,075
	<i>12,339</i>	<i>5,536</i>	<i>8</i>		<i>8,914</i>	<i>4,090</i>	<i>724</i>		<i>31,611</i>
Manitoba .....	1,271	577	2,066		907	392	59		5,272
	<i>1,243</i>	<i>450</i>	<i>2,066</i>		<i>875</i>	<i>388</i>	<i>66</i>		<i>5,088</i>
Saskatchewan .....	1,158	479	2		827	335	26		2,827
	<i>1,146</i>	<i>364</i>	<i>2</i>		<i>823</i>	<i>370</i>	<i>296</i>		<i>3,001</i>
Alberta .....	2,814	2,109	4		1,956	1,189	95		8,167
	<i>2,727</i>	<i>1,190</i>	<i>4</i>		<i>1,831</i>	<i>1,183</i>	<i>191</i>		<i>7,126</i>
British Columbia .....	4,670	2,728	3		3,361	1,433	504		12,699
	<i>4,484</i>	<i>1,945</i>	<i>3</i>		<i>3,048</i>	<i>1,348</i>	<i>247</i>		<i>11,075</i>
Total provinces .....	35,349	21,473	13,695	(2,703)	24,737	10,822	1,491		104,864
	<i>34,075</i>	<i>16,214</i>	<i>13,161</i>	<i>(2,974)</i>	<i>22,669</i>	<i>10,562</i>	<i>2,108</i>		<i>95,815</i>
Northwest Territories .....	20	37	864		30	14	163		1,128
	<i>19</i>	<i>30</i>	<i>805</i>		<i>33</i>	<i>15</i>	<i>1</i>		<i>903</i>
Nunavut .....	9	22	1,022		28	11	461		1,553
	<i>9</i>	<i>17</i>	<i>944</i>		<i>28</i>	<i>12</i>	<i>9</i>		<i>1,019</i>
Yukon Territory .....	21	34	612		25	11	8		711
	<i>20</i>	<i>28</i>	<i>564</i>		<i>29</i>	<i>11</i>	<i>12</i>		<i>664</i>
International .....	218	20							238
	<i>204</i>	<i>19</i>							<i>223</i>
Sub-total .....	35,617	21,586	16,193	(2,703)	24,820	10,858	2,123		108,494
	<i>34,327</i>	<i>16,308</i>	<i>15,474</i>	<i>(2,974)</i>	<i>22,759</i>	<i>10,600</i>	<i>2,130</i>		<i>98,624</i>
Accrual and other adjustments .....	(10)						5,699		5,689
			<i>(336)</i>			<i>(32)</i>	<i>(1,106)</i>		<i>(1,474)</i>
Sub-total .....	35,607	21,586	16,193	(2,703)	24,820	10,858	7,822		114,183
	<i>34,327</i>	<i>16,308</i>	<i>15,138</i>	<i>(2,974)</i>	<i>22,759</i>	<i>10,568</i>	<i>1,024</i>		<i>97,150</i>
Add: tax credits and repayments .....	(954)							12,340	11,386
	<i>(950)</i>							<i>11,901</i>	<i>10,951</i>
Total Expenses .....	34,653	21,586	16,193	(2,703)	24,820	10,858	7,822	12,340	125,569
	<i>33,377</i>	<i>16,308</i>	<i>15,138</i>	<i>(2,974)</i>	<i>22,759</i>	<i>10,568</i>	<i>1,024</i>	<i>11,901</i>	<i>108,101</i>

Amounts in roman type are 2009-2010 transfer payments.

Amounts in *italic* type are 2008-2009 transfer payments.

(1) Includes the guaranteed income supplement and the spouse's allowance.

(2) Includes the contributions under the Gas Tax Fund of \$1,873 million and payments to provinces for assistance with sales tax harmonization of \$5,899 million.

## Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other future benefits and other liabilities, the amortization of premiums and discounts on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 8) of Volume II and the total



expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts, accrual adjustments and other items.

**TABLE 3.8**  
**PUBLIC DEBT CHARGES <sup>(1)</sup>**  
(in millions of dollars)

	2009-2010	2008-2009
Unmatured debt—		
Interest on:		
Marketable bonds .....	13,697	12,815
Retail debt .....	272	454
Bonds for Canada Pension Plan .....	52	67
Canada notes .....	(3)	11
Euro medium term notes .....	2	75
	14,023	13,422
Amortization of discounts on Canada and Treasury Bills		
Treasury bills .....	1,205	3,586
Canada bills .....	24	57
	1,229	3,643
Amortization of premiums and discounts on all other debts		
Marketable bonds .....	1,130	1,160
Consumer price index adjustments on real return bonds .....	591	295
	1,721	1,455
Cross-currency swap revaluation .....	(438)	(218)
Servicing costs and costs of issuing new borrowings .....	32	28
Capital lease obligations .....	228	233
Total public debt charges related to unmatured debt .....	16,795	18,563
Pension and other future benefits—		
Interest on:		
Public sector pensions—Superannuation accounts .....	10,151	10,343
Less: provision for pension adjustment .....	(374)	(910)
	9,777	9,433
Other employee and veteran future benefits—		
Health and dental care plans .....	803	711
Severance benefits .....	208	212
Worker's compensation .....	25	29
Veteran benefit plan .....	1,399	1,615
Royal Canadian Mounted Police benefit plan .....	131	120
	2,566	2,687
Total public debt charges related to pension and other future benefits .....	12,343	12,120
Other—		
Canada Pension Plan .....	1	6
Government Annuities Account .....	17	19
Deposit and trust accounts .....	45	55
Other specified purpose accounts .....	197	201
Other liabilities .....	16	26
Total public debt charges related to other liabilities .....	276	307
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account .....		950
Other .....	9	10
Total public debt charges related to consolidated specified purpose accounts .....	9	960
Total public debt charges before consolidation adjustments .....	29,423	31,950
Less: consolidation adjustments .....	9	960
Total public debt charges <sup>(1) (3)</sup> .....	29,414	30,990
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments .....	27,003	29,940
Accrual and other adjustments .....	2,420	2,010
Consolidation adjustments .....	(9)	(960)
Total public debt charges .....	29,414	30,990

Certain comparative figures have been reclassified to conform to the current year's presentation.

<sup>(1)</sup> A summary is provided in Table 2a in Section I of Volume II of the *Public Accounts of Canada*.

<sup>(2)</sup> Less than \$500,000.

<sup>(3)</sup> Additional details are provided in Section 7 of Volume III of the *Public Accounts of Canada*.

## Expenses by Object

Table 3.9 reconciles the total net expenditures by object initially recorded by departments under the partial accrual method of accounting to the total expenses which is based on the full accrual method of accounting. Reconciliation items represent the effect of consolidation and full accrual accounting.

**TABLE 3.9**

### TOTAL EXPENSES BY OBJECT <sup>(1)</sup>

(in millions of dollars)

	Total net expenditures	Reconciliation	Total expenses
Transfer payments.....	130,677	34,784	165,461
Other program expenses—			
Crown corporations <sup>(2)</sup> .....		9,873	9,873
Personnel.....	37,114	3,895	41,009
Transportation and communications.....	3,261	(163)	3,098
Information.....	364	(17)	347
Professional and special services.....	10,349	(2,201)	8,148
Rentals.....	2,733	(841)	1,892
Repair and maintenance.....	3,807	(602)	3,205
Utilities, materials and supplies.....	3,227	(110)	3,117
Acquisition of land, buildings and works.....	840	(840)	
Acquisition of machinery and equipment.....	5,018	(5,018)	
Other subsidies and expenses.....	10,816	(7,017)	3,799
Amortization of tangible capital assets.....		4,418	4,418
Net loss on disposal of assets.....		417	417
Total other program expenses.....	77,529	1,794	79,323
Public debt charges.....	27,004	2,410	29,414
Total gross expenses.....	235,210	38,988	274,198
Less: revenues netted against expenditures.....	10,249	(10,249)	
Total expenses.....	224,961	49,237	274,198

<sup>(1)</sup> Additional details are provided in Table 3a in Section 1 of Volume II of the *Public Accounts of Canada*.

<sup>(2)</sup> This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

## Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

TABLE 3.10

## EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2009-2010	2008-2009 <sup>(1)</sup>
Public debt charges .....	27,003	29,940
Old age security payments ( <i>Old Age Security Act</i> ) .....	26,391	25,335
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> ) .....	24,331	22,759
Current or Previous Years' Budget Implementation Acts .....	489	
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> ) .....	24,820	22,759
Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> ) .....	14,185	13,462
Current or Previous Years' Budget Implementation Acts .....	10,858	10,568
		32
Guaranteed income supplement payments ( <i>Old Age Security Act</i> ) .....	10,858	10,600
Universal child care benefit ( <i>Universal Child Care Benefit Act</i> ) .....	7,737	7,512
Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i> ) .....	2,594	2,548
Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund .....	2,498	2,313
Losses on foreign exchange (Export Development Canada) .....	1,181	2,351
Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children .....	870	
Allowance payments ( <i>Old Age Security Act</i> ) .....	616	581
Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i> .....	535	531
Contribution payments for the AgriInsurance program .....	534	143
Improving Infrastructure at Universities and Colleges .....	503	548
Newfoundland fiscal equalization offset payments .....	500	
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office .....	465	557
Contribution payments for the AgriStability program .....	427	410
Net loss on exchange .....	419	340
Superannuation, supplementary retirement benefits, death benefits and other pensions <sup>(2)</sup> .....	406	122
Public Service—		
Government's contributions to the Public Service pension plan and the Retirement Compensation Arrangements Account .....	2,671	2,318
Government's contribution as employer to the Employment Insurance Account .....	272	247
Government's contributions to the Canada and the Quebec Pension Plans .....	661	587
Government's contributions to the Death Benefit Account .....	11	10
	3,615	3,162
Less: recoveries from revolving funds .....	134	117
	3,481	3,045
Canadian Forces—		
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account .....	893	875
Statutory payments under the <i>Supplementary Retirement Benefits Act</i> .....	5	5
Government's contribution as employer to the Employment Insurance Account .....	68	66
Government's contribution to the Canada and the Quebec Pension Plans .....	168	162
Government's contribution to the Death Benefit Account .....	3	3
	1,137	1,111
Royal Canadian Mounted Police—		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account .....	259	249
Statutory payments under the <i>Supplementary Retirement Benefits Act</i> .....	13	14
Government's contribution as employer to the Employment Insurance Account .....	20	18
Government's contribution to the Canada and the Quebec Pension Plans .....	51	44
	343	325
All other statutory expenditures .....	9,987	2,577
<b>Total ministerial expenditures under statutory authorities <sup>(3)</sup> .....</b>	<b>137,490</b>	<b>127,110</b>

<sup>(1)</sup> Certain comparative figures have been reclassified to conform to the current year's presentation.<sup>(2)</sup> Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.<sup>(3)</sup> Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section 1 of Volume II of the *Public Accounts of Canada*.

# SECTION 4

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Consolidated Accounts

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## CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

This section provides all related information on consolidated Crown corporations and other entities. Consolidated entities are those which rely on Government funding as their principal source of revenue and are controlled by the Government.

Consolidation involves the combination of the accounts of these corporations and other entities on a line-by-line and uniform basis of accounting and elimination of inter-organizational balances and transactions. Consequently, the corporations and other entities' accounts must be adjusted to the Government's basis of accounting. Most corporations and other entities follow Canadian generally accepted accounting principles (GAAP) for private sector.

### Summary Financial Statements of Consolidated Crown Corporations and Other Entities

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations and other entities.

For those corporations and other entities having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations and other entities.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent long-term debts payable of the corporations and other entities. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government, Crown corporations and other entities. Government, Crown corporations and other entities' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity transactions other than current year's net income or loss are segregated between equity adjustments and other, other comprehensive income or loss and equity transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and other entities. Other comprehensive income or loss comprises certain unrealized gains and losses on financial instruments that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations and other entities' accounting policies in line with the Government's basis of accounting.

These tables present financial information on consolidated parent Crown corporations and other entities, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and thus consolidated directly in the financial statements of the Government and excluded from the consolidated financial statements of their parent Crown corporations. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 4.3 summarizes such borrowings for the consolidated corporations and the changes for the year ended March 31, 2010. Contingent liabilities of consolidated corporations and other entities are presented in Table 4.4.

A summary of financial assistance under budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2010 is provided in Table 4.5. Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES—  
ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2010

(in thousands of dollars)

	Assets			
	Financial		Non-financial	Total assets
	Third parties	Government, Crown corporations and other entities		
Consolidated Crown corporations and other entities				
<b>Crown corporations<sup>(1)</sup></b>				
Atomic Energy of Canada Limited .....	358,484	24,935	738,577	1,121,996
Canada Council for the Arts .....	271,418	592	23,578	295,588
Canada Development Investment Corporation— PPP Canada Inc .....	167,899	100	1,074	169,073
Canada Employment Insurance Financing Board .....	275	2		277
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.....	9,937		96,585	106,522
Canada Mortgage and Housing Corporation— Minister's Account .....				
Canadian Air Transport Security Authority .....	5,161	110,939	440,522	556,622
Canadian Broadcasting Corporation .....	231,568	32,001	1,316,461	1,580,030
Canadian Commercial Corporation <sup>(2)</sup> .....	469,331	3,585	2,925	475,841
Canadian Dairy Commission— Dairy support operation financed by the Government of Canada .....				
Canadian Museum for Human Rights .....	46,874	45,467	77,214	169,555
Canadian Museum of Civilization .....	46,032	1,445	287,178	334,655
Canadian Museum of Nature .....	21,357	755	212,173	234,285
Canadian Race Relations Foundation .....	23,608		88	23,696
Canadian Tourism Commission .....	20,989	813	6,377	28,179
Cape Breton Development Corporation <sup>(3)</sup> .....				
Defence Construction (1951) Limited .....	17,527	16,170	2,715	36,412
Enterprise Cape Breton Corporation .....	61,239	14,943	3,646	79,828
Federal Bridge Corporation Limited, The <sup>(4)</sup> .....	30,591	13,119	230,660	274,370
First Nations Statistical Institute .....	638		307	945
International Development Research Centre .....	72,095	6,689	14,034	92,818
Marine Atlantic Inc. ....	20,715		144,650	165,365
National Arts Centre Corporation .....	36,262	145	52,562	88,969
National Capital Commission .....	128,322	5,137	549,609	683,068
National Gallery of Canada .....	19,420	337	93,017	112,774
National Museum of Science and Technology .....	15,938	2,514	58,103	76,555
Standards Council of Canada .....	2,953	2,281	1,370	6,604
Telefilm Canada .....	6,076	40,054	6,529	52,659
VIA Rail Canada Inc. ....	62,639	8,721	954,970	1,026,330
Total—Crown Corporations .....	2,147,348	330,744	5,314,924	7,793,016
Conversion to the Government accounting basis for consolidation purposes .....	63,356		(584,403)	(521,047)
Net Crown corporations on the Government accounting basis .....	2,210,704	330,744	4,730,521	7,271,969
<b>Other entities</b>				
Aboriginal Healing Foundation .....	258	40,891	433	41,582
Canada Foundation for Innovation .....	1,283,269	660,736	1,645	1,945,650
Canada Foundation for Sustainable Development Technology .....	481,079	22,038	968	504,085
Canada Millennium Scholarship Foundation <sup>(5)</sup> .....	123,869	120	199	124,188
First Nations Market Housing Fund .....	282,421	30,378	255	313,054
Total—Other entities .....	2,170,896	754,163	3,500	2,928,559
Conversion to the Government accounting basis for consolidation purposes .....	(12,156)			(12,156)
Net other entities on the Government accounting basis .....	2,158,740	754,163	3,500	2,916,403
Total .....	4,369,444	1,084,907	4,734,021	10,188,372

<sup>(1)</sup> All Crown corporations listed at the margin in this table are parent Crown corporations.<sup>(2)</sup> During the year, Canadian Commercial Corporation was reclassified from an enterprise Crown corporation presented in Section 9 of this volume to a consolidated crown corporation.<sup>(3)</sup> The assets and liabilities of the Cape Breton Development Corporation (CBDC) were transferred to Enterprise Cape Breton Corporation and CBDC was dissolved.<sup>(4)</sup> The financial information of The Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated, the Seaway International Bridge Corporation Limited and the St. Mary's River Bridge Company.<sup>(5)</sup> The Canada Millennium Scholarship Foundation ceased its activities on January 5, 2010. The figures reported are those as at December 31, 2009.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
	4,150,917	329,708	4,480,625	(3,724,501)	350,872	15,000	(3,358,629)	1,121,996
	33,275	842	34,117	211,471	50,000		261,471	295,588
	929	167,166	168,095	978			978	169,073
	102	175	277					277
	15,288	89,574	104,862	1,660			1,660	106,522
	115,451	416,765	532,216	24,406			24,406	556,622
	1,078,549	639,537	1,718,086	(138,056)			(138,056)	1,580,030
12,935	413,387	930	427,252	38,589	10,000		48,589	475,841
	117,078	52,372	169,450	105			105	169,555
	19,769	247,185	266,954	26,833	40,868		67,701	334,655
	38,950	201,339	240,289	(7,590)	1,586		(6,004)	234,285
	93		93	(397)	24,000		23,603	23,696
	7,789	19,090	26,879	1,300			1,300	28,179
	22,691	552	23,243	13,169			13,169	36,412
	272,893	185,347	458,240	(378,412)			(378,412)	79,828
	22,159	192,225	214,384	6,322	53,664		59,986	274,370
	416	280	696	249			249	945
	52,968	23,021	75,989	16,829			16,829	92,818
	(4,866)	131,281	126,415	(219,580)		258,530	38,950	165,365
	15,838	73,571	89,409	(440)			(440)	88,969
	73,266	239,645	312,911	370,157			370,157	683,068
	7,473	99,836	107,309	1,224	4,241		5,465	112,774
	6,014	60,679	66,693	(240)	10,102		9,862	76,555
	3,651	412	4,063	2,541			2,541	6,604
	3,633	4,537	8,170	44,489			44,489	52,659
	185,665	625,299	810,964	200,081	5,985	9,300	215,366	1,026,330
12,935	6,653,378	3,801,368	10,467,681	(3,508,813)	551,318	282,830	(2,674,665)	7,793,016
	(281,814)	(3,585,882)	(3,867,696)	4,180,797	(551,318)	(282,830)	3,346,649	(521,047)
12,935	6,371,564	215,486	6,599,985	671,984			671,984	7,271,969
	2,372	39,210	41,582					41,582
	754	1,944,896	1,945,650					1,945,650
	1,288	502,797	504,085					504,085
	1,393	122,795	124,188					124,188
	9,035	304,019	313,054					313,054
	14,842	2,913,717	2,928,559					2,928,559
		(2,914,238)	(2,914,238)	2,902,082			2,902,082	(12,156)
	14,842	(521)	14,321	2,902,082			2,902,082	2,916,403
12,935	6,386,406	214,965	6,614,306	3,574,066			3,574,066	10,188,372

TABLE 4.2

## REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES FOR THE YEAR ENDED MARCH 31, 2010

(in thousands of dollars)

Consolidated Crown corporations and other entities	Third parties	Revenues		Total
		Government, Crown corporations and other entities	Financial assistance	
		Other		
<b>Crown corporations</b>				
Atomic Energy of Canada Limited .....	470,230	810,414	14,240	1,294,884
Canada Council for the Arts .....	10,913	183,122	2,140	196,175
Canada Development Investment Corporation—				
PPP Canada Inc. ....	4	5,407	156	5,567
Canada Employment Insurance Financing Board .....		129		129
Canada Lands Company Limited—				
Old Port of Montreal Corporation Inc. ....	16,840	16,065	5,082	37,987
Canada Mortgage and Housing Corporation—				
Minister's Account .....		3,028,156		3,028,156
Canadian Air Transport Security Authority .....	1,044	472,303	108,115	581,462
Canadian Broadcasting Corporation .....	566,931	1,017,587	121,836	1,706,354
Canadian Commercial Corporation .....	1,498,444	15,745	4,261	1,518,450
Canadian Dairy Commission—				
Dairy support operation financed by the Government of Canada .....		4,013		4,013
Canadian Museum for Human Rights .....	21	8,040		8,061
Canadian Museum of Civilization .....	13,986	66,355	14,051	94,392
Canadian Museum of Nature .....	2,145	41,231	(5,531)	37,845
Canadian Race Relations Foundation .....	485			485
Canadian Tourism Commission .....	12,571	104,200	2,931	119,702
Cape Breton Development Corporation .....	2,496	73,484		75,980
Defence Construction (1951) Limited .....	73		93,676	93,749
Enterprise Cape Breton Corporation .....	4,248	10,115		14,363
Federal Bridge Corporation Limited, The .....	12,566	36,347	4,628	53,541
First Nations Statistical Institute .....		1,287		1,287
International Development Research Centre .....	33,163	172,409	8,889	214,461
Marine Atlantic Inc. ....	83,911	106,596	22,346	212,853
National Arts Centre Corporation .....	23,191	35,929	6,688	65,808
National Capital Commission .....	29,279	85,387	29,100	143,766
National Gallery of Canada .....	8,382	50,615		58,997
National Museum of Science and Technology .....	4,115	30,443	613	35,171
Standards Council of Canada .....	6,685	7,129	1,385	15,199
Telefilm Canada .....	17,791	105,667	14,806	138,264
VIA Rail Canada Inc. ....	263,806	219,111	60,680	543,597
Total—Crown corporations .....	3,083,320	6,707,286	510,092	10,300,698
Conversion to the Government accounting basis for consolidation purposes .....	(14,946)	782,859	(358,423)	409,490
Total on the Government accounting basis .....	3,068,374	7,490,145	151,669	10,710,188
Consolidation adjustments .....	1,469	(7,490,145)	(151,669)	(7,640,345)
Net amount—Crown corporations .....	3,069,843			3,069,843
<b>Other entities</b>				
Aboriginal Healing Foundation .....	635	45,353		45,988
Canada Foundation for Innovation .....	41,420		350,990	392,410
Canada Foundation for Sustainable Development Technology .....	15,469		46,068	61,537
Canada Millennium Scholarship Foundation .....	1,264		210,567	211,831
First Nations Market Housing Fund .....	9,500		458	9,958
Total—Other entities .....	68,288	45,353	608,083	721,724
Conversion to the Government accounting basis for consolidation purposes .....	11,093	83,247	(591,043)	(496,703)
Total on the Government accounting basis .....	79,381	128,600	17,040	225,021
Consolidation adjustments .....	16,180	(128,600)	(17,040)	(129,460)
Net amount—Other entities .....	95,561			95,561
Total .....	3,165,404			3,165,404

The accompanying notes to Table 4.1 are an integral part of this table.

Third parties	Expenses		Net income or (loss)	Equity beginning of year	Equity adjustments and other	Other comprehensive income or (loss)	Equity transactions with the Government		Equity end of year
	Government, Crown corporations and other entities	Total					Dividends	Capital	
1,301,868	72,875	1,374,743	(79,859)	(3,250,914)		(99)		(27,757)	(3,358,629)
196,049	145	196,194	(19)	225,380	(38)	36,148			261,471
3,924	1,835	5,759	(192)	1,170					978
129		129							
38,187		38,187	(200)	(3)	1,863				1,660
3,028,156		3,028,156							
571,897	2,876	574,773	6,689	17,717					24,406
1,565,414	199,239	1,764,653	(58,299)	(79,757)					(138,056)
1,511,834	5,516	1,517,350	1,100		39,489		8,000		48,589
4,013		4,013							
7,202	836	8,038	23	77,403	(77,321)				105
76,068	15,439	91,507	2,885	64,621		195			67,701
36,941	2,460	39,401	(1,556)	(4,552)		104			(6,004)
(1,978)		(1,978)	2,463	21,136		4			23,603
101,632	16,691	118,323	1,379	(79)					1,300
(22,748)	65,831	43,083	32,897	(431,876)	398,979				
87,438		87,438	6,311	6,858					13,169
16,083	12,205	28,288	(13,925)	31,363	(395,850)				(378,412)
53,982	(151)	53,831	(290)	60,276					59,986
4	1,600	1,604	(317)	584	(18)				249
210,947		210,947	3,514	13,462	(147)				16,829
203,626		203,626	9,227	29,723					38,950
64,664	2,466	67,130	(1,322)	417		465			(440)
130,958	9,941	140,899	2,867	365,235	2,055				370,157
49,969	9,018	58,987	10	5,435		20			5,465
33,436	1,562	34,998	173	10,010		(321)			9,862
15,829	17	15,846	(647)	3,285	(1)	(96)			2,541
140,082	4,099	144,181	(5,917)	50,407	(1)				44,489
542,128	7,238	549,366	(5,769)	220,113			1,022		215,366
9,967,734	431,738	10,399,472	(98,774)	(2,562,586)	(30,990)	36,420	(18,735)		(2,674,665)
149,343	(131,489)	17,854	391,636	2,941,708	30,990	(36,420)	18,735		3,346,649
10,117,077	300,249	10,417,326	292,862	379,122					671,984
180,236	(300,249)	(120,013)	(7,520,332)		7,520,332				
10,297,313		10,297,313 <sup>(1)</sup>	(7,227,470)	379,122	7,520,332				671,984
45,988		45,988							
392,266	144	392,410							
61,537		61,537							
211,831		211,831							
9,500	458	9,958							
721,122	602	721,724							
(1,324)	154	(1,170)	(495,533)	3,397,615					2,902,082
719,798	756	720,554	(495,533)	3,397,615					2,902,082
(129,673)	(756)	(130,429)	969		(969)				
590,125		590,125	(494,564)	3,397,615	(969)				2,902,082
10,887,438		10,887,438	(7,722,034)	3,776,737	7,519,363				3,574,066

<sup>(1)</sup> The difference between this amount and the Crown corporations expenses presented in the Statement of Operations and Accumulated Deficit in Section 2 of this volume consists of \$131 million in financial assistance to enterprise Crown corporations.



## Borrowings by Consolidated Agent Crown Corporations

Table 4.3 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy section 49 of the *Financial Administration Act* (FAA) which requires that an annual statement be included in the *Public Accounts of Canada*. The borrowings are from lenders other than the Government. In

accordance with section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary financial statements of Canada.

TABLE 4.3

### BORROWINGS BY CONSOLIDATED AGENT CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/2009	Borrowings and other credits	Repayments and other charges	Balance March 31/2010
Canadian Commercial Corporation .....	38,690	13,352	39,107	12,935

## Contingent Liabilities of Consolidated Crown Corporations and Other Entities

Table 4.4 summarizes the contingent liabilities of the consolidated Crown corporations and other entities. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.4

### CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

(in thousands of dollars)

	March 31, 2010
<b>Agent Crown corporations</b>	
Canadian Broadcasting Corporation—Miscellaneous litigations .....	50,070
Defence Construction (1951) Limited—Miscellaneous litigations .....	7,635
National Capital Commission—Environmental, miscellaneous litigations and agreements .....	435,165
<b>Non-agent Crown corporations</b>	
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations .....	2,205
<b>Total</b> .....	<b>495,075</b>

## Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.5 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating expenditures vote and (b) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

Payments to other entities are recorded as transfer payments and are disclosed in Volume II.

**TABLE 4.5**

### FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2010

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations <sup>(1)</sup>
<b>Agent Crown corporations</b>			
Atomic Energy of Canada Limited.....	841,691		841,691
Canada Mortgage and Housing Corporation <sup>(2)</sup> .....	3,028,156		3,028,156
Canadian Air Transport Security Authority.....	603,941		603,941
Canadian Broadcasting Corporation.....	1,021,587	117,929	1,139,516
Canadian Commercial Corporation.....	15,745		15,745
Canadian Dairy Commission.....	4,014		4,014
Canadian Museum for Human Rights.....	26,700		26,700
Canadian Museum of Civilization.....	66,355		66,355
Canadian Museum of Nature.....	33,436		33,436
Canadian Tourism Commission.....	105,102		105,102
Cape Breton Development Corporation.....	73,484		73,484
Enterprise Cape Breton Corporation.....	10,115		10,115
Federal Bridge Corporation Limited, The.....	80,379		80,379
National Capital Commission.....	85,387	19,533	104,920
National Gallery of Canada.....	42,593	8,000	50,593
National Museum of Science and Technology.....	36,694		36,694
Old Port of Montreal Corporation Inc. <sup>(3)</sup> .....	23,145		23,145
PPP Canada Inc.....	172,000		172,000
Telefilm Canada.....	99,271		99,271
<b>Total—Agent Crown corporations.....</b>	<b>6,369,795</b>	<b>145,462</b>	<b>6,515,257</b>
<b>Non-agent Crown corporations</b>			
Canada Council for the Arts.....	183,116		183,116
First Nations Statistical Institute.....	1,567		1,567
International Development Research Centre.....	171,296		171,296
Marine Atlantic Inc.....	123,493		123,493
National Arts Centre Corporation.....	35,402		35,402
Standards Council of Canada.....	7,129		7,129
VIA Rail Canada Inc.....	387,291		387,291
<b>Total—Non-agent Crown corporations.....</b>	<b>909,294</b>		<b>909,294</b>
<b>Total.....</b>	<b>7,279,089</b>	<b>145,462</b>	<b>7,424,551</b>

<sup>(1)</sup> Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

<sup>(2)</sup> Includes budgetary appropriations for Government programs known as the "Minister's Account".

<sup>(3)</sup> During the year, Public Works and Government Services Canada transferred capital assets to the Old Port of Montreal Corporation Inc. for a total of \$65,594,000.

## CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenses which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related expenses be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.6 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.6. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Operating Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.6

### CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

	April 1/2009	Revenues and other credits		Expenses and other debits		March 31/2010
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Insurance accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund .....	398,701,457	76,252,981		7,593,346	27,620,000	439,741,092
Less: interest-bearing loans .....	415,234,751				27,620,000	387,614,751
	(16,533,294)	76,252,981		7,593,346		52,126,341
Agricultural Commodities Stabilization						
Accounts .....	646,510	55				646,565
	(15,886,784)	76,253,036		7,593,346		52,772,906
Finance—						
Investors' Indemnity						
Account .....	45,303					45,303
Health—						
Health Insurance Supplementary Account ..	28,387				1	28,386
Human Resources and Skills						
Development—						
Employment Insurance Operating Account,						
Table 4.7 <sup>(1)</sup> .....	57,170,980,947	16,816,815,127	1,882,229,127	21,815,720,275	58,989,997,848	(4,935,692,922)
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance						
Account .....	1,954,598	285,893				2,240,491
Transport—						
Ship-Source						
Oil Pollution						
Fund .....	380,312,815	187,597	9,338,533	666,214	302,634	388,870,097
Total insurance accounts .....	57,537,435,266	16,893,541,653	1,891,567,660	21,823,979,835	58,990,300,483	(4,491,735,739)

TABLE 4.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2009	Revenues and other credits		Expenses and other debits		March 31/2010
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Other consolidated specified purpose accounts—						
Canadian Heritage—						
National Battlefields Commission—						
Trust Fund .....	736,595	11,000	1,650	27,266		721,979
Environment—						
Environmental Damages Fund .....	1,972,115	308,500	100,181	448,646		1,932,150
Parks Canada Agency—						
New Parks and Historic Sites Account .....	21,904,165	1,091,821	500,000	892,942	1,236,738	21,366,306
	23,876,280	1,400,321	600,181	1,341,588	1,236,738	23,298,456
Finance—						
Canadian Commercial Bank and Northland Bank Holdback Account .....	246,223,464					246,223,464
Fisheries and Oceans—						
Supplementary Fish Fines Account .....	674,456	899,355		227,812		1,345,999
Indian Affairs and Northern Development—						
Environmental Studies Research Fund .....	380,538		2,155,750			2,536,288
Natural Resources—						
Environmental Studies Research Fund .....	2,738,558	1,082,747	188,629	31,313		3,978,621
Public Works and Government Services—						
Seized Property Proceeds Account .....	41,722,168	31,025,557		12,768,712		59,979,013
Transport—						
Fines for the Transportation of Dangerous Goods .....	749,721	72,000		3,800		817,921
Total other consolidated specified purpose accounts .....	317,101,780	34,490,980	2,946,210	14,400,491	1,236,738	338,901,741
Endowment principal—						
Environment—						
Parks Canada Agency—						
Mackenzie King trust account .....	225,000					225,000
Health—						
Canadian Institutes of Health Research—						
Endowments for Health Research .....	140,267					140,267
Industry—						
National Research Council of Canada —						
H.L. Holmes Fund .....	4,419,383	95,590				4,514,973
Social Sciences and Humanities Research Council—						
Queen's Fellowship Fund .....	250,000					250,000
Total endowment principal .....	5,034,650	95,590				5,130,240
Total .....	57,859,571,696	16,928,128,223	1,894,513,870	21,838,380,326	58,991,537,221	(4,147,703,758)

(1) In July 2010, Parliament approved the *Jobs and Economic Growth Act* which includes amendments to the *Employment Insurance Act* that are legally deemed to have come into force on January 1, 2009. The Act deems the former Employment Insurance (EI) Account to have been closed as of December 31, 2008 and the Employment Insurance Operating Account to have been established in the accounts of Canada as of January 1, 2009. The adjustment for the closure of the Employment Insurance Account is presented in the current year to reflect the legislative changes approved in July 2010.

## Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled \$16,894 million (\$17,520 million in 2009) while expenses and other debits to outside parties totalled \$21,824 million (\$16,502 million in 2009) and are reported as expenses in the Statement of Operations.

Revenues and other credits of \$1,892 million (\$1,084 million in 2009) and expenses and other debits of \$58,990 million (\$1,644 million in 2009) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

### Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from funds paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are funds paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorize an advance of additional funds to cover these obligations. These advances are recovered from future revenues from the provinces. The interest rate has been set by the Department of Finance at zero percent.

### Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

### Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to \$50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

### Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

### Employment Insurance Operating Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Operating Account.

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labour Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; and, (e) amounts provided for any other purposes related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; and, (c) costs of administering the Act including administration costs transferred to provinces and costs to the Canada Employment Insurance Financing Board.

Employee premium rate for each \$100 of insurable earnings was \$1.73 from January 1, 2009 to December 31, 2009 for employees without a Provincial Parental Insurance Plan and \$1.38 for the others. From January 1, 2010 to March 31, 2010, the rate was \$1.73 for employees without a Provincial Parental Insurance Plan and \$1.36 for the others.



Table 4.7 presents a statement of the transactions in the Employment Insurance Operating Account.

**TABLE 4.7**

### TRANSACTIONS IN THE EMPLOYMENT INSURANCE OPERATING ACCOUNT

(in millions of dollars)

	2009-2010	2008-2009
<b>REVENUE</b>		
Premiums—		
Employers and employees <sup>(1)</sup> .....	17,121	17,217
Penalties and interest revenue .....	56	65
Interest earned .....		950
	17,177	18,232
<b>EXPENSES</b>		
Benefits .....	19,253	14,827
Transfers to the provinces—		
Part II .....	2,333	1,481
Administration costs .....	1,849	1,639
Administration cost		
transferred to provinces .....	184	164
Interest reversed .....	94	
Bad debts .....	50	27
	23,763	18,138
Net change before funding		
from the Government of Canada .....	(6,586)	94
<b>FUNDING FROM THE GOVERNMENT OF CANADA</b>		
Benefit enhancement measures—		
Budget 2009 .....	1,522	124
Net change .....	(5,064)	218
Balance at beginning of year .....	57,171	56,953
Closure of the Employment		
Insurance Account .....	(57,043)	
	128	56,953
Balance at end of year .....	(4,936)	57,171

<sup>(1)</sup> The difference between premium revenue presented here and the amount presented in the Government of Canada financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of \$360 million (\$330 million in 2009).

### Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

### Ship-Source Oil Pollution Fund

This account was established pursuant to subsection 2001, c.6 of the *Marine Liability Act* (previously the *Canada Shipping Act*), to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

## Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of \$34 million (\$24 million in 2009) are reported while expenses and other debits to outside parties of \$14 million (\$12 million in 2009) are reported in the Statement of Operations.

Revenues and other credits of \$3 million (\$13 million in 2009), and expenses and other debits of \$1 million (\$3 million in 2009) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

### Trust Fund—National Battlefields Commission

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The funds are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, funds remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

### Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

### New Parks and Historic Sites Account

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

### Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

### Supplementary Fish Fines Account

The account was established to record the deposit of funds received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

### **Environmental Studies Research Fund—Indian Affairs and Northern Development**

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

### **Environmental Studies Research Fund—Natural Resources**

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

### **Seized Property Proceeds Account**

This account was established, pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also funds received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to the relevant jurisdictions and the Consolidated Revenue Fund.

### **Fines for the Transportation of Dangerous Goods**

This account was established, pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations, to record fines levied by courts.

### **Endowment Principal**

For the following Endowment Principal Accounts, revenues and other credits from outside parties of \$96,000 (\$109,000 in 2009) are reported in the Statement of Operations and Accumulated Deficit.

#### **Mackenzie King trust account**

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

#### **Endowments for Health Research**

This account was established by section 29 of the *Canadian Institutes of Health Research Act* to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

#### **H.L. Holmes Fund**

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

#### **Queen's Fellowship fund**

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

## SUPPLEMENTARY STATEMENT

### Employment Insurance Operating Account

#### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Operating Account have been prepared in accordance with Canadian generally accepted accounting principles for the public sector, by the management of the Canada Employment Insurance Commission.

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Operating Account's external auditor, the Auditor General of Canada, conducts an independent audit of the financial statements and provides a report to the Minister of Human Resources and Skills Development.

The financial statements of the Employment Insurance Operating Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

IAN SHUGART  
*Chairperson of the Canada  
Employment Insurance Commission*

ALFRED TSANG, CMA  
*Chief Financial Officer  
Human Resources and Skills  
Development Canada*

Gatineau, Canada  
August 23, 2010

#### AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND  
SKILLS DEVELOPMENT

#### OPINION ON THE FINANCIAL STATEMENTS

I have audited the balance sheet of the Employment Insurance Operating Account as at March 31, 2010 and the statements of operations and accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Operating Account as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

#### OTHER MATTER

I wish to draw your attention to significant changes to the accounts for the Employment Insurance program. As described in Note 1 to the financial statements, the legislation that Parliament approved in July 2010 to implement the March 2010 Budget included amendments to the *Employment Insurance Act*. One such amendment was the closure of the Employment Insurance Account, with a surplus of about \$57 billion.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
August 23, 2010

**Employment Insurance Operating Account**

—Continued

## BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

ASSETS	2010	2009	LIABILITIES	2010	2009
Balance with Receiver General for Canada .....		55,719,297	Balance with Receiver General for Canada .....	7,770,119	
Premiums receivable .....	1,313,958	1,262,757	Unredeemed warrants (Note 5) .....	99,067	130,297
Due from claimants (Note 3) .....	567,335	521,362	Benefits payable .....	537,912	599,507
Amounts receivable (Note 4) .....	1,647,553	483,194	Amounts payable (Note 6) .....	57,539	89,438
Advances—Employment benefits and support measures .....	83	2,988		8,464,637	819,242
			ACCUMULATED (DEFICIT) SURPLUS .....	(4,935,708)	57,170,356
	3,528,929	57,989,598		3,528,929	57,989,598

Contingent liabilities (Note 12)

The accompanying notes and schedules are an integral part of these financial statements.

Approved by:

IAN SHUGART

*Chairperson of the Canada  
Employment Insurance Commission*

ALFRED TSANG, CMA

*Chief Financial Officer  
Human Resources and Skills  
Development Canada*

**Employment Insurance Operating Account***—Continued*STATEMENT OF OPERATIONS AND  
ACCUMULATED DEFICIT  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	2010	2009
<b>Revenues</b>		
Premiums (Note 7) .....	17,120,839	17,217,053
Interest on the balance with Receiver General for Canada (Note 1) .....		950,223
Penalties (Note 3) .....	41,719	40,927
Interest on overdue accounts receivable (Note 3) .....	12,875	22,058
	<u>17,175,433</u>	<u>18,230,261</u>
<b>Expenses</b>		
Benefits and support measures (Note 9 and Schedule 1) .....	21,585,593	16,308,179
Administration costs (Note 10) .....	2,031,411	1,801,152
Other (Note 1) .....	93,980	
Bad debts .....	49,983	27,180
	<u>23,760,967</u>	<u>18,136,511</u>
Net (deficit) surplus for the year before funding from the Government of Canada .....	(6,585,534)	93,750
<b>Funding from the Government of Canada</b>		
Benefit enhancement measures— Budget 2009 (Note 8) .....	1,522,014	124,000
Net (deficit) surplus for the year .....	<u>(5,063,520)</u>	<u>217,750</u>
<b>Accumulated surplus at the beginning of the year .....</b>	<u>57,170,356</u>	<u>56,952,606</u>
<b>Closure of the Employment Insurance Account (Note 1) .....</b>	<u>(57,042,544)</u>	
	<u>127,812</u>	<u>56,952,606</u>
<b>Accumulated (deficit) surplus at the end of the year .....</b>	<u>(4,935,708)</u>	<u>57,170,356</u>

The accompanying notes and schedules are an integral part of these financial statements.

STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	2010	2009
<b>Operating activities</b>		
Cash receipts:		
Premiums .....	17,069,638	17,042,498
Interest received .....		950,223
Recoveries of benefit overpayments and penalties .....	346,457	324,912
Benefit repayments received from higher income claimants ...	165,950	149,604
	<u>17,582,045</u>	<u>18,467,237</u>
<b>Cash payments:</b>		
Benefits and support measures .....	(22,230,430)	(16,517,316)
Administration costs .....	(2,019,921)	(1,819,458)
	<u>(24,250,351)</u>	<u>(18,336,774)</u>
Net (decrease) increase in cash and cash equivalents .....	<u>(6,668,306)</u>	<u>130,463</u>
<b>Cash and cash equivalents Beginning of year .....</b>	<u>55,589,000</u>	<u>55,458,537</u>
<b>Other transfers (Note 1):</b>		
Closure of the Employment Insurance Account .....	(57,042,544)	
Quebec Parental Insurance Plan amount receivable .....	346,644	
Other: reversal of interest on the balance with Receiver General for Canada .....	(93,980)	
	<u>(56,789,880)</u>	
	<u>(1,200,880)</u>	<u>55,458,537</u>
<b>End of year .....</b>	<u>(7,869,186)</u>	<u>55,589,000</u>
<b>Cash and cash equivalents at the end of the year are represented by</b>		
Balance with Receiver General for Canada .....	(7,770,119)	55,719,297
Unredeemed warrants .....	(99,067)	(130,297)
	<u>(7,869,186)</u>	<u>55,589,000</u>

The accompanying notes and schedules are an integral part of these financial statements.



## Employment Insurance Operating Account

—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010

### 1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Operating Account.

The Employment Insurance Operating Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments receivable from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. During 2009-2010, all the remaining provinces and territories (Nova Scotia, Prince Edward Island, Newfoundland and Labrador and Yukon) which were still under a co-management agreement have implemented agreements with full responsibility for delivering the active employment benefits and support measures.

The Act also authorizes the Government of Canada to enter into a premium reduction agreement with a province, to allow for a regulatory scheme to make the necessary adjustments and modifications to the Act. This is required to harmonize it with a provincial law that has the effect of reducing or eliminating the special benefits payable under the Act.

#### Legislative changes

In July 2010, Parliament approved the *Jobs and Economic Growth Act* which includes amendments to the *Employment Insurance Act* (the Act) and regulations that are legally deemed to have come into force on January 1, 2009.

The Act deems the former Employment Insurance (EI) Account to have been closed as of December 31, 2008 and the Employment Insurance Operating (EIO) Account established in the accounts of Canada as of January 1, 2009.

As a result, the EI Account accumulated surplus of \$57 billion has been incorporated into the accumulated deficit of the Government of Canada. Every reference in all relevant legislations after January 1, 2009 to the EI Account is deemed to refer to the EIO Account.

In addition, the new EIO Account does not earn interest on the balance with the Receiver General for Canada in the same manner as the EI Account. Therefore, interest earned of \$94 million on the balance with the Receiver General from January 1 to March 31, 2009 has been reversed and transferred back to the Department of Finance.

The Act also deems the account receivable of \$347 million from the province of Quebec for the Quebec Parental Insurance Plan (QPIP) to be considered as if it was now an amount required to be reimbursed to the Consolidated Revenue Fund. The Canada-Quebec agreement relative to the QPIP signed in March 2005 was implemented on January 1, 2006. During the transition period of the QPIP (January 1 to December 31, 2006), Canada continued to pay active maternity, parental and adoption (MPA) claims. As per the agreement, Quebec will reimburse Canada for these MPA benefits paid out by Canada to Quebec residents. As per the legislative changes, this amount receivable of the EI Account has been transferred to the Department of Human Resources and Skills Development Canada.

The EIO Account is the continuity of the former EI Account reporting entity because there are no changes to the EI operations and activities. All the above legislative changes have been reflected in the 2009-2010 amounts.

### 2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

#### (a) Basis of accounting

The financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector.

#### (b) Revenue—Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Revenue Agency (CRA) and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

## Employment Insurance Operating Account —Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

### (c) Funding from the Government of Canada— Benefit enhancement measures

The funding associated with the benefit enhancement measures included in the Budget 2009 is recognized in the period in which the benefit expenditures are incurred.

### (d) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants, including self-employed fishers, while they look for work. This includes work-sharing agreements for temporary work shortages. It also includes special benefits such as maternity, parental, sickness and compassionate care benefits. Income benefits represent the amounts paid and payable to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers and employed persons if they are facing a loss of their employment. These expenses include the direct costs of financial and employment assistance programs and related measures provided to eligible persons and third parties. Contributions are recognized in the year in which the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories under the Labour Market Development Agreements.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or receivable from those claimants are deducted from benefits and support measures.

### (e) Administration costs

The administration costs of the Act are based on a formula allocating the expenses between the Department of Human Resources and Skills Development and the Account. The expense allocation formula takes into consideration the source of funding, from the Account or from the Consolidated Revenue Fund. In addition, the administration costs incurred by the provinces and the territories to administer the Labour Market Development Agreements are included

in the administration costs for the year based on provisions in the agreements.

### (f) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as an asset on the balance sheet and are charged to expenses upon utilization.

### (g) Asset and liability valuation

Due to the short-term nature, the carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year.

### (h) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles for the public sector requires that management makes estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments, allowance for doubtful accounts, benefit enhancement measures relating to work-sharing and the amounts presented in Schedule II. Actual results could differ significantly from these estimates.

## 3. Due from claimants

	2010	2009
	(in thousands of dollars)	
Benefit overpayments receivable.....	503,357	494,444
Amount of penalties receivable.....	140,128	150,905
	643,485	645,349
Less: allowance for doubtful accounts.....	359,109	359,061
	284,376	286,288
Estimated benefit repayments receivable from higher income claimants .....	282,959	235,074
	567,335	521,362

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling \$340 million were established (\$277 million in 2008-2009). Interest charges on overpayments totalled \$9 million (\$16 million in 2008-2009).

**Employment Insurance Operating Account**

—Continued

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2010—Continued

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling \$42 million (\$41 million in 2008-2009). Interest charges on penalties totalled \$3 million (\$6 million in 2008-2009).

During 2009-2010, the Commission recovered \$346 million (\$325 million in 2008-2009) of benefit overpayments and penalties. Uncollectible benefit overpayments and penalties written off during the year amounted to \$50 million (\$47 million in 2008-2009).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations, the Account charges interest on outstanding employment insurance debts caused through misrepresentation.

**4. Amounts receivable**

	2010	2009
	(in thousands of dollars)	
From Canada		
Benefit enhancement measures—		
Budget 2009 (Note 8) .....	1,646,014	124,000
Amount to be recovered for the social insurance number registry .....		12,550
Amounts payable related to Labour Market Development Agreements .....	1,539	
	<u>1,647,553</u>	<u>136,550</u>
From provinces		
Benefits to be recovered under Quebec Parental Insurance Plan .....		345,223
Administration costs to be recovered under Quebec Parental Insurance Plan .....		1,421
		<u>346,644</u>
	<u>1,647,553</u>	<u>483,194</u>

The account receivable related to the Quebec Parental Insurance Plan (QPIP) was transferred to Human Resources and Skills Development Canada (HRSDC), following Parliament approval of the *Jobs and Economic Growth Act* in July 2010. The reimbursement of the amount

due by the province of Quebec will be paid into the Consolidated Revenue Fund through HRSDC. See note 1.

**5. Warrants**

All amounts paid as or on account of benefits under the Act are paid by special warrants drawn on the Receiver General and issued by the Commission by electronic means or bearing the printed signature of the Chairperson and Vice-Chairperson of the Commission. The amount of unredeemed warrants reported in the balance sheet, represents the warrants issued that are still outstanding at the end of the fiscal year.

**6. Amounts payable**

	2010	2009
	(in thousands of dollars)	
To Canada		
Administration costs .....	46,782	39,716
Tax deductions from warrants .....	5,503	33,348
Recoupments from warrants .....	1,858	1,557
Amounts payable related to Labour Market Development Agreements .....		375
	<u>54,143</u>	<u>74,996</u>
To provinces		
Recoupments from warrants .....	1,304	2,125
Quebec tax deductions from warrants .....	886	4,899
Amounts payable related to Labour Market Development Agreements .....	1,206	7,418
	<u>3,396</u>	<u>14,442</u>
	<u>57,539</u>	<u>89,438</u>

**7. Premiums**

Premiums for the year are measured by the Canada Revenue Agency (CRA) based on amounts assessed and reassessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year.

Actual premiums may differ from these estimates. Actual premium revenue for calendar years 2009 and 2010 will only be known once the CRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated

## Employment Insurance Operating Account

### —Continued

#### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2010—Continued

premiums will be recorded in the fiscal year in which the actual assessment or reassessment results are known.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2009, the total amount of reductions is estimated at \$817 million (\$785 million in 2008). Actual reductions for the calendar year 2008 were \$809 million (\$722 million in 2007). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

Pursuant to section 66(1) of the Act, the premium rates for the years 2008 and 2009 were set by the Commission. In setting the rates, the Commission relied on the principle that the premium rate should generate just enough premium revenue to cover the payments, including administration costs, to be made during that year based on forecast values of economic variables provided by the Minister of Finance, and in doing so, took into account the report of the chief actuary to the Commission and any public input. For the year 2010, the premium rate was set as per section 66(4) of the Act.

For the following calendar years, premium rates for each \$100 of insurable earnings were:

	2010	2009	2008
	(in dollars)		
Residents of provinces without a Provincial Plan			
For employees .....	1.73	1.73	1.73
For employers (calculated at 1.4 times the employee rate) .....	2.42	2.42	2.42
Residents of provinces with a Provincial Plan			
For employees .....	1.36	1.38	1.39
For employers (calculated at 1.4 times the employee rate) .....	1.90	1.93	1.95

The annual maximum insurable earnings for 2010 is \$43,200 (\$42,300 in 2009 and \$41,100 in 2008).

#### 8. Benefit enhancement measures—Budget 2009

	2010	2009
	(in thousands of dollars)	
Increase in regular benefits duration—		
Extra five weeks .....	795,769	124,000
Employment Insurance Training Programs—		
Labour Market Development Agreements		
increased funding .....	500,000	
Work-sharing .....	211,238	
New measures for long-tenured workers—		
Career transition assistance .....	15,007	
	1,522,014	124,000

The Budget 2009 includes various measures to support Canadian workers affected by the global economic downturn. The cost of these enhancement measures is not funded from the Account and will be recovered from the Government of Canada. The increase in the Regular Benefits Duration measure was implemented in March 2009. The other types of measures were implemented and began being paid to eligible claimants in 2009-2010.

#### 9. Estimated overpayments and underpayments of benefits

Given the large number of claimants to be monitored and the need for prompt service, the Commission applies a selective approach of control procedures. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefit payouts. For benefits paid during the twelve months ended March 31, 2010, these undetected overpayments and underpayments are estimated to be \$520 million and \$250 million respectively (\$449 million and \$162 million for the twelve months ended March 31, 2009). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

The overpayments established during the year, as indicated in Note 3, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.



## Employment Insurance Operating Account

—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Concluded

### 10. Administration costs

	2010	2009
	(in thousands of dollars)	
Administration costs .....	1,853,479	1,649,724
Add: administration costs incurred by provinces and territories under the Labour Market Development Agreements .....	184,533	164,170
Canada Employment Insurance Financing Board .....	277	
Deduct: recovery of costs for maintaining the social insurance number registry and issuing replacement cards .....	(6,878)	(12,742)
	<u>2,031,411</u>	<u>1,801,152</u>

### 11. Related party transactions

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of operations under the same terms and conditions that apply to unrelated parties. The transactions are measured at the exchange amount.

Related party transactions not otherwise disclosed in these financial statements include administration costs of \$134 million (\$112 million in 2008-2009) charged by Public Works and Government Services Canada for accommodation and rental costs, and \$191 million (\$164 million in 2008-2009) by the Canada Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding with the Department of Human Resources and Skills Development.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of \$360 million (\$330 million in 2008-2009).

### 12. Contingent liabilities

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be determinable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

### 13. Canada Employment Insurance Financing Board

The Canada Employment Insurance Financing Board is a Crown corporation established by the *Canada Employment Insurance Financing Board Act* in June 2008. The Board reports to Parliament through the Minister of Human Resources and Skills Development. The Board became operational during the fiscal year.

The Board was created to improve the governance and management of Employment Insurance financing. Starting in 2011, the Board will implement an improved Employment Insurance premium rate-setting mechanism. This mechanism is designed to ensure that Employment Insurance revenues and expenditures break even over time. The information provided in Schedule II for calendar year 2009, prepared in accordance with Canadian generally accepted accounting principles for the public sector, will be used to establish the premium rate. The Board will also manage any excess Employment Insurance revenues from a given year, in a separate bank account, and will invest these excess revenues for future Employment Insurance purposes.

Human Resources and Skills Development Canada will continue to have policy responsibility for Employment Insurance benefits as well as responsibility for program delivery to ensure that the Employment Insurance program is responsive to the needs of Canadians and that it is delivered efficiently and effectively.



# **Employment Insurance Operating Account** *—Continued*

## **SCHEDULE I—BENEFITS AND SUPPORT MEASURES** **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2010	2009
<b>Part I—Income benefits</b>		
Regular .....	14,529,226	10,102,277
Fishing .....	258,069	264,355
Work-sharing .....	300,486	54,625
	15,087,781	10,421,257
<b>Special benefits</b>		
Parental .....	2,134,187	2,035,017
Sickness .....	1,023,783	999,754
Maternity .....	915,184	883,073
Adoption .....	22,853	22,413
Compassionate care .....	9,857	9,798
	4,105,864	3,950,055
	19,193,645	14,371,312
<b>Part II—Employment benefits and support measures</b>		
<b>Employment benefits</b>		
Skills development .....	59,943	238,450
Self-employment .....	4,651	34,806
Job creation partnerships .....	16,976	25,682
Targeted wage subsidies .....	3,496	22,374
	85,066	321,312
<b>Support measures</b>		
Employment assistance .....	20,854	139,293
Labour market partnerships .....	154,730	156,913
Research and innovation .....	12,367	14,227
	187,951	310,433
<b>Transfer payments to provinces and territories</b> related to Labour Market Development Agreements .....	2,332,766	1,480,224
	2,605,783	2,111,969
<b>Benefits and support measures .....</b>	<b>21,799,428</b>	<b>16,483,281</b>
<b>Less: benefit repayments received or receivable</b> from higher income claimants .....	213,835	175,102
	21,585,593	16,308,179

### Benefit rates—Income benefits

From January to December 2009, benefits paid represent the lesser of 55 percent of average insurable earnings or \$447 per week (\$435 per week in 2008). In January 2010, the maximum payment was increased to \$457 per week. The benefit rate can be increased to a maximum of the lesser of 80 percent of average insurable earnings or \$457 per week as of January 1<sup>st</sup>, 2010 (\$447 per week in 2009 and \$435 per week in 2008) for claimants who are in a low-income family with children.

# **Employment Insurance Operating Account** *—Concluded*

SCHEDULE II—REVENUES AND EXPENSES  
 FOR THE PERIOD OF JANUARY 1<sup>ST</sup> TO DECEMBER 31<sup>ST</sup>  
 (in thousands of dollars)

	2009
Revenues	
Premiums .....	16,909,899
Penalties and interest revenue .....	44,206
	16,954,105
Expenses	
Benefits and support measures .....	18,904,762
Transfer payments to provinces and territories related to Labour Market Development Agreements .....	2,080,782
Administration costs .....	1,788,622
Administration costs transferred to provinces and territories .....	180,962
Bad debts .....	44,283
	22,999,411
Net deficit for the period before funding from the Government of Canada .....	(6,045,306)
Funding from the Government of Canada Benefit enhancement measures—Budget 2009 .....	1,190,286
Net deficit for the period .....	(4,855,020)

# SECTION 5

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Accounts Payable and Accrued Liabilities

### CONTENTS

	<i>Page</i>
Other accounts payable and accrued liabilities.....	5.3
Taxes payable.....	5.11
Environmental liabilities .....	5.12
Interest and matured debt.....	5.13
Allowance for guarantees .....	5.14

## ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts are authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board under the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

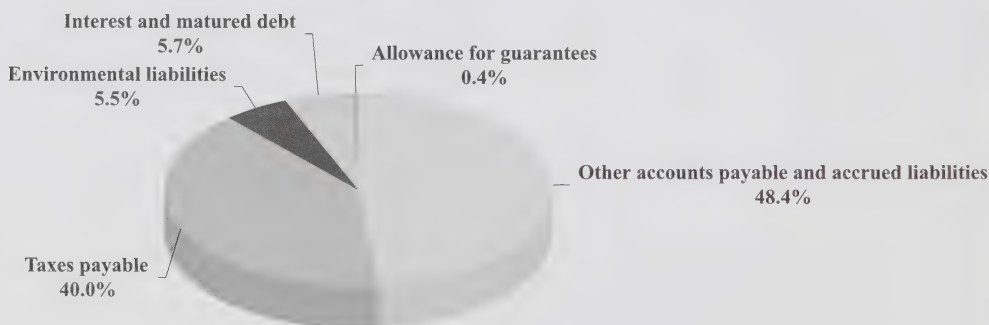
**TABLE 5.1**  
**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	March 31/2010	March 31/2009 <sup>(1)</sup>
	\$	\$
Other accounts payable and accrued liabilities, Table 5.2 .....	58,284,433,375	49,378,797,382
Taxes payable, Table 5.6 .....	48,251,482,987	50,845,363,119
Environmental liabilities, Table 5.7 .....	6,601,824,335	6,342,008,559
Interest and matured debt, Table 5.9 .....	6,852,703,268	6,919,371,231
Allowance for guarantees, Table 5.10 .....	534,679,619	513,570,570
<b>Total .....</b>	<b>120,525,123,584</b>	<b>113,999,110,861</b>

<sup>(1)</sup> Certain comparative figures have been reclassified to conform to the current year's presentation.

### CHART 5A

#### ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2010



## Other Accounts Payable and Accrued Liabilities

Other accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous payroll deductions, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

**TABLE 5.2**  
**OTHER ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	March 31/2010	March 31/2009 <sup>(1)</sup>
	\$	\$
Accounts payable .....	41,004,171,119	32,326,328,792
Add: consolidation adjustment <sup>(2)</sup> .....	2,508,107,809	1,833,362,236
	<i>43,512,278,928</i>	<i>34,159,691,028</i>
Accrued salaries and benefits .....	1,997,223,061	3,062,998,691
Notes payable to international organizations, Table 5.3 .....	418,098,181	430,177,279
Provincial and territorial tax collection agreements account, Table 5.4 .....	6,381,633,081	4,943,530,773
Miscellaneous payroll deductions .....	159,475,587	325,231,637
Other .....	703,029,605	723,125,958
Deferred revenues, Table 5.5 .....	5,112,694,932	5,734,042,016
<b>Total .....</b>	<b>58,284,433,375</b>	<b>49,378,797,382</b>

<sup>(1)</sup> Certain comparative figures have been reclassified to conform to the current year's presentation.

<sup>(2)</sup> Additional information on the consolidated Crown corporations and other entities is provided in Section 4 of this volume.

### Accounts payable

This account records amounts owing at year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations and other entities.

### Accrued salaries and benefits

This amount records salaries and wages owing at year end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.



**Notes payable to international organizations**

Share capital subscriptions, loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

**TABLE 5.3**  
**NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS**

	April 1/2009	Receipts and other credits		Payments and other charges		March 31/2010
		Note issuances	Revaluation <sup>(1)</sup>	Note encashment	Revaluation <sup>(1)</sup>	
	\$	\$	\$	\$	\$	\$
Finance—						
European Bank for Reconstruction and Development .....	1,838,268			1,637,874	200,394	
International Bank for Reconstruction and Development (World Bank) .....	30,249,596				5,887,796	24,361,800
International Development Association .....	384,280,000	384,280,000		384,280,000		384,280,000
Multilateral Investment Guarantee Agency .....	4,046,415			787,595		3,258,820
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
International financial institutions—						
African Development Fund .....		100,799,999		100,799,999		
Asian Development Fund .....		47,690,125		47,690,125		
Caribbean Development Bank—Special .....		17,585,000		17,585,000		
Global Environment Facility Trust Fund .....	9,763,000	38,306,191		41,871,630		6,197,561
Inter-American Development Bank—Fund for Special Operations .....		813,695		813,695		
International Fund for Agriculture Development .....		50,000,000		50,000,000		
Montreal Protocol Multilateral Fund .....		3,834,018		3,834,018		
Multilateral Investment Fund .....		6,316,667		6,316,667		
	9,763,000	265,345,695		268,911,134		6,197,561
Total .....	430,177,279	649,625,695		655,616,603	6,088,190	418,098,181

<sup>(1)</sup> Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

## Provincial and territorial tax collection agreements account

This account records both income taxes administered by the Government of Canada on behalf of provinces, territories, and aboriginal governments, pursuant to the *Federal Provincial Fiscal Arrangements Act* and harmonized sales tax, sales tax and goods and services sales tax pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial, territorial, and aboriginal governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, the Government is empowered to enter into agreements with provincial governments, to collect the harmonized sales tax, and to make payments to them with respect to such tax.

The Government of Canada has entered into agreements with provinces (excluding Quebec) and territories, and with some self-governing First Nations, to collect individual income tax, and, with provinces (excluding Quebec and Alberta except for the tax on preferred shares dividend) and territories, to collect corporate income tax, and, to pay in instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government has also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland and

Labrador, to collect the harmonized sales tax, and to make payments to them with respect to such tax. Furthermore, the Government has also entered into agreements with some First Nations, to collect sales taxes on motive fuels, tobacco, and alcohol and goods and services sales tax, and to make payments to them with respect to such agreements. This account also reflects amounts related to the Government of Canada's administration of various provincial and territorial programs under Memoranda of Understanding, such as child benefit programs.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the payments are made, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for corporate and personal income taxes as well as for harmonized sales tax, sales tax and goods and services sales tax.

**TABLE 5.4**  
**PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Total Personal Income Tax administered by				
Canada Revenue Agency .....	1,027,223,052	47,063,624,728		48,090,847,780
Less: payments to provinces and territories—				
Newfoundland and Labrador .....			885,753,706	885,753,706
Prince Edward Island .....			248,627,695	248,627,695
Nova Scotia .....			1,918,292,222	1,918,292,222
New Brunswick .....			1,329,301,373	1,329,301,373
Ontario .....			25,151,773,673	25,151,773,673
Manitoba .....			2,275,448,624	2,275,448,624
Saskatchewan .....			1,928,929,062	1,928,929,062
Alberta .....			8,175,432,171	8,175,432,171
British Columbia .....			5,582,312,762	5,582,312,762
Yukon .....			59,164,207	59,164,207
Northwest Territories .....			65,079,945	65,079,945
Nunavut .....			19,756,786	19,756,786
First Nations .....			18,634,847	18,634,847
			47,658,507,073	47,658,507,073
Total personal income tax on hand .....	1,027,223,052	47,063,624,728	47,658,507,073	432,340,707

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Total Corporate Income Tax administered by				
Canada Revenue Agency .....	3,480,148,860	11,930,665,585		15,410,814,445
Less: payments to provinces and territories—				
Newfoundland and Labrador .....			459,418,912	459,418,912
Prince Edward Island .....			20,607,446	20,607,446
Nova Scotia .....			287,719,638	287,719,638
New Brunswick .....			209,494,299	209,494,299
Ontario .....			6,313,139,749	6,313,139,749
Quebec .....			24,620,336	24,620,336
Manitoba .....			262,409,289	262,409,289
Saskatchewan .....			869,641,428	869,641,428
Alberta .....			24,150,266	24,150,266
British Columbia .....			1,340,014,769	1,340,014,769
Yukon .....			7,505,701	7,505,701
Northwest Territories .....			74,321,425	74,321,425
Nunavut .....			8,856,906	8,856,906
			9,901,900,164	9,901,900,164
<b>Total corporate income tax on hand .....</b>	<b>3,480,148,860</b>	<b>11,930,665,585</b>	<b>9,901,900,164</b>	<b>5,508,914,281</b>
Total Harmonized Sales Tax administered by				
Canada Revenue Agency .....	434,872,230	2,965,050,024		3,399,922,254
Less: payments to provinces and territories—				
Newfoundland and Labrador .....			724,847,142	724,847,142
Nova Scotia .....			1,258,638,379	1,258,638,379
New Brunswick .....			977,514,234	977,514,234
			2,960,999,755	2,960,999,755
<b>Total harmonized sales tax on hand .....</b>	<b>434,872,230</b>	<b>2,965,050,024</b>	<b>2,960,999,755</b>	<b>438,922,499</b>
Total First Nations' Sales Tax administered by				
Canada Revenue Agency .....	416,933	7,417,681		7,834,614
Less: payments to First Nations .....			7,308,891	7,308,891
<b>Total First Nations' Sales Tax on hand .....</b>	<b>416,933</b>	<b>7,417,681</b>	<b>7,308,891</b>	<b>525,723</b>
Total First Nations' Goods and Services				
Sales Tax administered by				
Canada Revenue Agency .....	869,698	12,738,901		13,608,599
Less: payments to First Nations .....			12,678,728	12,678,728
<b>Total First Nations' Goods and Services</b>				
<b>Sales Tax on hand .....</b>	<b>869,698</b>	<b>12,738,901</b>	<b>12,678,728</b>	<b>929,871</b>
<b>Total .....</b>	<b>4,943,530,773</b>	<b>61,979,496,919</b>	<b>60,541,394,611</b>	<b>6,381,633,081</b>

**Miscellaneous payroll deductions**

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

**Other**

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

## Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years and also presents sepa-

ately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

**TABLE 5.5**  
**DEFERRED REVENUES**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Deferred revenues—				
Citizenship and Immigration—				
Service fees for immigration and citizenship .....	416,228,735	195,155,475	217,214,767	394,169,443
Industry—				
Spectrum licence fees and other fees .....	4,953,869,807	344,031,223	925,087,386	4,372,813,644
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Provincial arrangement on capital assets .....	115,470,903 <sup>(1)</sup>	4,185,254	58,646	119,597,511
Other departments .....	200,788,459 <sup>(1)</sup>	1,600,135,483	1,627,864,471	173,059,471
<b>Total .....</b>	<b>5,686,357,904</b>	<b>2,143,507,435</b>	<b>2,770,225,270</b>	<b>5,059,640,069</b>
Other deferred revenues—Specified purpose accounts—				
Donation and bequest accounts—				
Agriculture and Agri-Food—				
Shared-cost agreements—Research .....	11,799,995	6,158,420	5,757,807	12,200,608
Canadian Heritage—				
Library and Archives of Canada—				
Special operating account .....	93,734	447,724	403,190	138,268
Environment—				
Endangered species—Donations .....	248,549	297	104,662	144,184
Parks Canada Agency—				
Pacific Rim Mitigation Fund .....	1,875,000		125,000	1,750,000
	2,123,549	297	229,662	1,894,184
Fisheries and Oceans—				
Restricted donations .....	23,049			23,049
Foreign Affairs and International Trade—				
Canadian Landmine Action Fund .....	772		772	
Governor General—				
Donations—Rideau Hall .....	4,430	13,301	944	16,787
Shared-cost agreements—Awards .....		18,800	18,800	
	4,430	32,101	19,744	16,787
Health—				
Canadian Institutes of Health Research—				
Donations for research .....	10,135,031	9,301,736	9,139,725	10,297,042
Human Resources and Skills Development—				
Canadian Centre for Occupational Health and Safety—				
Donations .....	95,807			95,807
Industry—				
Prime Minister's Awards and other deposits .....	3,454,827	2,002,239	1,541,606	3,915,460
Canadian Space Agency—				
RADARSAT-2 .....	8,596			8,596
RADARSAT-2—Data satellite .....	432,327	859,509	1,265,895	25,941
	440,923	859,509	1,265,895	34,537
National Research Council of Canada—				
Trust fund .....	17,059,993	22,330,255	18,733,811	20,656,437
Natural Sciences and Engineering Research Council—				
Trust fund .....	250			250
Social Sciences and Humanities Research Council—				
Trust fund .....	391,265	551		391,816
	21,347,258	25,192,554	21,541,312	24,998,500
National Defence—				
Corporate sponsorships and donations .....	138,140	8,318,266	8,404,461	51,945

TABLE 5.5

DEFERRED REVENUES—*Concluded*

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Mounted Police Foundation .....	359,901	162,686		522,587
Royal Canadian Mounted Police Pipe Band (NCR) .....	10,254			10,254
Sponsorship Agreement—Contributions .....	250,633	35,000	75,479	210,154
	620,788	197,686	75,479	742,995
Veterans Affairs—				
Restricted donations—				
Canadian Memorial .....	50,252			50,252
Wounded Warrior Fund .....		58,000	1,168	56,832
	50,252	58,000	1,168	107,084
Total—Donation and bequest accounts .....	46,432,805	49,706,784	45,573,320	50,566,269
Endowment interest accounts—				
Environment—				
Parks Canada Agency—				
Laurier House—Interest				
(Mackenzie King trust account) .....		8,100	8,100	
Health—				
Canadian Institutes of Health Research—				
Endowments for health research .....	7,983	158		8,141
Industry—				
National Research Council of Canada—				
H.L. Holmes Fund .....		117,354	117,354	
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund .....	105,171	809		105,980
	105,171	118,163	117,354	105,980
Transport—				
Shared-cost agreements—Transportation				
research and development .....	1,138,153	2,098,636	862,316	2,374,473
Total—Endowment interest accounts .....	1,251,307	2,225,057	987,770	2,488,594
Total—Other deferred revenues—Specified purpose accounts .....	47,684,112	51,931,841	46,561,090	53,054,863
Total—Deferred revenues .....	5,734,042,016	2,195,439,276	2,816,786,360	5,112,694,932

(1) Amends previous year's *Public Accounts of Canada*.**Service fees for immigration and citizenship**

This account was established to record fees and rights derived from the *Citizenship Act* and Regulations and the *Immigration and Refugees Protection Act* and Regulations. Fees are deferred until the application is deemed processed, while rights (right of citizenship and right of permanent residence) are deferred until the right is granted.

**Spectrum licence fees and other fees**

This account was established to record, (a) funds received from Spectrum Auctions, which are recognized as revenues over the period of the licences; (b) funds received from Spectrum Licence Fees that are received in the latter part of the fiscal year, but which are applicable to the following fiscal year; and, (c) funds received from other sources such as patents and trademarks examination and registration fees, Bankruptcy Trustee Licence Fees and Competition Bureau Pre-Merger Fees, which are recognized as revenue in the subsequent year.

**Provincial arrangement on capital assets**

This account was established to record capital assets received by the Royal Canadian Mounted Police pursuant to the provincial arrangement (contracts) on capital assets. The revenue is recognized on the same basis as the amortization of the corresponding capital asset.

**Shared-cost agreements—Research**

This account was established to record amounts deposited by external parties for shared-cost projects, and any related future provincial program payments to be made on a province's behalf by Agriculture and Agri-Food Canada as part of a related project. Funds are disbursed on behalf of depositors as specific projects are undertaken.



### Special operating account

This account was established, pursuant to section 18 of the *Library and Archives of Canada Act*, to record funds received for the purposes of the Library and Archives of Canada, by way of gifts. Amounts required for the purposes of the Act may be paid out of this account, or out of funds appropriated by Parliament for such purposes.

### Endangered species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

### Pacific Rim Mitigation Fund

This account was established to record funds received for the protection of lands within the Pacific Rim National Park Reserve of Canada. Funds so received are used to monitor community use impacts, carry out related research and implement required mitigation measures.

### Restricted donations—Fisheries and Oceans

This account was established to record directed donations to be used for research, development, management and promotion of fisheries and oceans related issues.

### Canadian Landmine Action Fund

This account was established to record funds received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

During the year, the account was closed.

### Donations—Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

### Shared-cost agreements—Awards

This account was established to record amounts deposited by external parties for shared-cost projects.

### Donations for research

This account was established, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, to record donations and contributions received from organizations and individuals for biomedical research.

### Donations

This account was established, pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record funds, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

### Prime Minister's Awards and other deposits

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence and amounts deposited by customers to be used for payments of services provided by Industry Canada.

### RADARSAT-2

This account was established to record funds received for the configuration and layout of relocated MacDonald, Dettwiler and Associates personnel.

### RADARSAT-2—Data satellite

This account was established to record funds received from "MacDonald, Dettwiler and Associates" for the reception, archiving, cataloging and satellite acquisition services.

### Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenses made on their behalf.

### Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations to cover expenses made on their behalf.

### Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

### Corporate sponsorships and donations

This account was established by the Department of National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events, conducting operations and constructing capital assets consistent with the Department's mandate but not funded from its appropriations.

### Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

### Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

### Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

### Restricted donations—Canadian Memorial

This account was established to record directed donations for the purpose of management and maintenance of the Canadian Memorial in Green Park, London, United Kingdom.

### Restricted donations—Wounded Warrior Fund

This account was established to record directed donations for the purpose of providing assistance to support the pilot project designed to assist disenfranchised Veterans in crisis.

### Laurier House—Interest (Mackenzie King trust account)

The late The Right Hon W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

### Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

### H. L. Holmes Fund

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

### Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

### Shared-cost agreements—Transportation research and development

This account was established to record, on a temporary basis, (a) funds received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, (b) funds received from private sector and provincial governments to directly support the departmental strategic objectives.

## Taxes Payable

Taxes payable include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

**TABLE 5.6**  
**TAXES PAYABLE**

	March 31/2010	March 31/2009
	\$	\$
Personal and non-resident income tax.....	31,337,532,951	30,441,434,803
Corporate income tax.....	10,670,362,690	13,217,458,916
Goods and services tax.....	6,195,417,931	7,156,276,537
Customs and excise .....	48,169,415	30,192,863
Total .....	48,251,482,987	50,845,363,119

### Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other with-holders of personal income tax. This account also includes any interest owing on the balances.

### Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

### Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

### Customs and excise

This account records refunds of customs import duties, ex-cise taxes and duties, energy taxes and any interest owing on the balances.

## Environmental Liabilities

Environmental liabilities include the estimated costs related to the remediation of contaminated sites and to the future restoration of certain tangible capital assets where the Government is obligated, or likely obligated to incur such costs.

The Government has identified approximately 2,400 contaminated sites and 30 unexploded explosive ordnance (UXO) affected sites (2,000 contaminated sites and 10 UXO affected sites in 2009) for which it is likely obligated to remediate. Continued assessment work will lead to a more accurate cost estimate of the identified sites.

The contingent liabilities associated with the contaminated sites and UXO affected sites are disclosed in Section 11 of this volume.

Table 5.7 presents the liability balances of the custodian departments and Crown corporations for remediation liabilities for contaminated sites and asset restoration liabilities for UXO affected sites, nuclear facility decommissioning and certain electronic equipment.

**TABLE 5.7**  
**ENVIRONMENTAL LIABILITIES**

	March 31/2010	March 31/2009 <sup>(1)</sup>
	\$	\$
Remediation of contaminated sites—		
Agriculture and Agri-Food .....	1,358,938	1,237,877
Canada Border Services Agency .....	291,800	361,800
Correctional Service .....	9,176,768	13,492,696
Environment .....	88,795,353	56,268,622
Fisheries and Oceans .....	73,175,003	70,454,782
Health .....	90,200	1,505,750
Indian Affairs and Northern Development .....	1,901,998,175	1,571,348,105
Industry .....		90,000
National Defence .....	331,776,208	365,214,806
National Research Council of Canada .....	1,880,195	4,150,000
Natural Resources .....	349,948,200	359,416,175
Parks Canada Agency .....	62,193,172	57,371,037
Public Works and Government Services .....	332,570,240	289,631,869
Royal Canadian Mounted Police .....	3,757,132	7,375,678
Transport .....	146,546,829	197,684,580
	3,303,558,213	2,995,603,777
Consolidated Crown corporations and other entities —		
Enterprise Cape Breton Corporation <sup>(2)</sup> .....	147,476,000	192,170,000
National Capital Commission .....	39,339,000	29,863,000
The Jacques-Cartier and Champlain Bridges Inc. ....	1,000,000	1,000,000
VIA Rail Canada Inc. ....	1,687,000	1,416,000
	189,502,000	224,449,000
Total remediation of contaminated sites .....	3,493,060,213	3,220,052,777
Future asset restoration—		
National Defence (Unexploded explosive ordnance affected sites) .....	16,387,122	10,000,782
Others .....	366,000	216,000
	16,753,122	10,216,782
Consolidated Crown corporations and other entities —		
Atomic Energy of Canada Limited (nuclear facility decommissioning) .....	3,084,899,000	3,099,745,000
Others .....	7,112,000	11,994,000
	3,092,011,000	3,111,739,000
Total future asset restoration .....	3,108,764,122	3,121,955,782
Total environmental liabilities .....	6,601,824,335	6,342,008,559

<sup>(1)</sup> Certain comparative figures have been reclassified to conform to the current year's presentation.

<sup>(2)</sup> On December 31, 2009, the assets and liabilities of the Cape Breton Development Corporation (CBDC) were transferred to Enterprise Cape Breton Corporation and CBDC was dissolved.

## Changes in liability for remediation of contaminated sites

Table 5.8 presents a summary of the changes in liability balances for contaminated sites. In addition to expenditures reducing environmental liabilities previously recorded, the government spent another \$28,280,675 (\$15,968,396 in 2009) as management and remediation costs on its contaminated sites when these costs became known in the year.

TABLE 5.8

### CHANGES IN LIABILITY FOR REMEDIATION OF CONTAMINATED SITES

	March 31/2010	March 31/2009
	\$	\$
Opening Balance .....	3,220,052,777	3,332,727,858
Less: Expenditures reducing opening liabilities .....	307,966,826	220,900,966
Add: Changes in estimated remediation costs .....	441,294,743	24,003,543
New liability for sites not previously recorded .....	139,679,519	84,222,342
Closing Balance .....	3,493,060,213	3,220,052,777

## Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 5.9 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.9

### INTEREST AND MATURED DEBT

	March 31/2010	March 31/2009
	\$	\$
Interest due .....	2,237,733,532	2,378,895,804
Interest accrued .....	4,540,642,736	4,460,344,827
Matured debt .....	74,327,000	80,130,600
Total .....	6,852,703,268	6,919,371,231

#### Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

#### Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

#### Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.



## Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.10 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.10

### ALLOWANCE FOR GUARANTEES

	March 31/2010	March 31/2009
	\$	\$
Allowance for loan guarantees .....	484,772,233	432,718,424
Allowance for borrowings of Crown corporations .....	49,907,386	80,852,146
Total .....	534,679,619	513,570,570

#### Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated (see Table 11.5 in Section 11 of this volume).

#### Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

Borrowings of non-agent Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

This account reports the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

# SECTION 6

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Interest-Bearing Debt

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## INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension, other future benefits and other liabilities.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

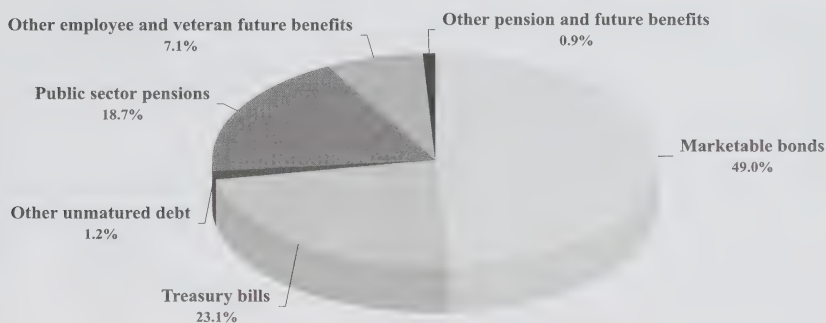
The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 6.1**  
**INTEREST-BEARING DEBT**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Unmatured debt <sup>(1)</sup> —				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	295,185,987,695	111,628,813,334	38,852,392,000	367,962,409,029
Treasury bills, Table 6.3	192,274,750,000	441,174,372,000	457,600,000,000	175,849,122,000
Retail debt, Table 6.4	12,531,767,801	2,071,105,633	2,747,440,351	11,855,433,083
Bonds for Canada Pension Plan, Table 6.5	523,003,000		71,112,000	451,891,000
	500,515,508,496	554,874,290,967	499,270,944,351	556,118,855,112
Payable in foreign currencies—				
Marketable bonds, Table 6.2	(2,083,417)	6,447,812,207	655,921,255	5,789,807,535
Canada bills, Table 6.6	8,707,823,482	15,764,370,286	22,019,488,799	2,452,704,969
Euro medium-term notes, Table 6.7	1,675,500,000		1,675,500,000	
	10,381,240,065	22,212,182,493	24,350,910,054	8,242,512,504
Total—Market debt	510,896,748,561	577,086,473,460	523,621,854,405	564,361,367,616
Cross-currency swap revaluation	3,689,979,340		7,923,155,013	(4,233,175,672)
Unamortized discounts and premiums on market debt, Table 6.8	(4,750,774,887)	2,358,692,185	2,700,027,847	(5,092,110,549)
Obligation related to capital leases, Table 6.14	4,184,408,653	17,306,270	111,983,094	4,089,731,828
Total—Unmatured debt	514,020,361,667	579,462,471,915	534,357,020,359	559,125,813,223
Pension, other future benefits and other liabilities—				
Public sector pensions, Table 6.17—				
Superannuation accounts	153,147,702,613	16,320,199,302	13,687,111,845	155,780,790,070
Allowance for pension adjustments	(13,239,000,000)	1,709,000,000	1,408,000,000	(12,938,000,000)
	139,908,702,613	18,029,199,302	15,095,111,845	142,842,790,070
Other employee and veteran future benefits, Table 6.30	50,311,000,000	8,482,000,000	4,566,000,000	54,227,000,000
Other liabilities—				
Due to Canada Pension Plan, Table 6.31	90,122,831	56,823,252,208	56,738,590,029	174,785,010
Government Annuities Account	267,173,390	17,446,405	41,163,358	243,456,437
Deposit and trust accounts, Table 6.32	1,987,279,540	1,348,953,285	1,134,434,776	2,201,798,049
Other specified purpose accounts, Table 6.35	3,578,251,724	4,614,622,599	4,226,099,076	3,966,775,247
	56,233,827,485	71,286,274,497	66,706,287,239	60,813,814,743
Total—Pension, other future benefits and other liabilities	196,142,530,098	89,315,473,799	81,801,399,084	203,656,604,813
Total	710,162,891,765	668,777,945,714	616,158,419,443	762,782,418,036

<sup>(1)</sup> This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

**CHART 6A****INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2010****UNMATURED DEBT**

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due, cross-currency swap revaluation and unamortized discounts and premiums on market debt and obligations related to capital leases.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

**Marketable Bonds**

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2010.

TABLE 6.2

## MARKETABLE BONDS

	April 1/2009	Receipts and other credits <sup>(1)</sup>	Payments and other charges <sup>(1)</sup>	March 31/2010
	\$	\$	\$	\$
Payable in Canadian currency—				
Matured 2009-2010.....	21,489,392,000		21,489,392,000	
Maturing 2010-2011.....	31,191,618,000		5,158,868,000	26,032,750,000
2011-2012.....	30,175,382,000	28,500,000,000	1,464,100,000	57,211,282,000
2012-2013.....	17,156,018,000	23,100,000,000		40,256,018,000
2013-2014.....	24,770,116,000			24,770,116,000
2014-2015.....	25,753,802,000	15,000,000,000		40,753,802,000
2015-2016.....	10,599,830,000	9,000,000,000		19,599,830,000
2016-2017.....	10,157,400,000			10,157,400,000
2017-2018.....	10,342,526,000			10,342,526,000
2018-2019.....	10,622,764,000			10,622,764,000
2019-2020.....	10,350,000,000	7,300,000,000		17,650,000,000
2020-2021.....	663,361,000	10,100,000,000	96,000,000	10,667,361,000
2021-2022.....	7,392,066,782	129,606,211	66,335,000	7,455,337,993
2022-2023.....	237,112,000		31,090,000	206,022,000
2023-2024.....	4,449,000,000		691,879,000	3,757,121,000
2025-2026.....	4,218,573,000		1,143,228,000	3,075,345,000
2026-2027.....	6,755,434,370	124,375,425		6,879,809,795
2027-2028.....	6,471,435,000		30,000,000	6,441,435,000
2029-2030.....	12,804,867,000			12,804,867,000
2031-2032.....	7,172,666,711	132,057,159		7,304,723,870
2033-2034.....	13,410,295,000			13,410,295,000
2036-2037.....	6,419,034,446	118,181,910		6,537,216,356
2037-2038.....	13,999,089,000			13,999,089,000
2041-2042.....	8,720,057,386	9,357,966,629		18,078,024,015
	295,321,839,695	102,862,187,334	30,170,892,000	368,013,135,029
Less: Government's holdings—				
Government's holdings.....		8,681,500,000	8,681,500,000	
Consolidation adjustment <sup>(2)</sup> .....	135,852,000	85,126,000		50,726,000
	135,852,000	8,766,626,000	8,681,500,000	50,726,000
Total marketable bonds payable in Canadian currency.....	295,185,987,695	111,628,813,334	38,852,392,000	367,962,409,029
Payable in foreign currencies—				
Matured 2009-2010.....	199,152,963		199,152,963	
Maturing 2014-2015.....		3,243,600,000	196,200,000	3,047,400,000
2016-2017.....	41,930,657		8,161,402	33,769,255
2018-2019.....	20,281,704		3,947,640	16,334,064
2019-2020.....	4,414,550	2,991,600,000	248,459,250	2,747,555,300
	265,779,874	6,235,200,000	655,921,255	5,845,058,619
Less: Government's holdings and securities held for the retirement of unmatured debt <sup>(3)</sup> .....	267,863,291	212,612,207		55,251,084
Total marketable bonds payable in foreign currencies.....	(2,083,417)	6,447,812,207	655,921,255	5,789,807,535
Total.....	295,183,904,278	118,076,625,541	39,508,313,255	373,752,216,564

<sup>(1)</sup> These columns include the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

<sup>(2)</sup> Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

<sup>(3)</sup> These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro-Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation.



## Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2010 consists of \$8,500 million in odd issue bills; \$51,500 million in three-month bills; \$38,600 million in six-month bills; and, \$77,300 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

**TABLE 6.3**  
**TREASURY BILLS**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Three-month bills.....	68,600,000,000	216,100,000,000	233,200,000,000	51,500,000,000
Six-month bills.....	44,000,000,000	80,700,000,000	86,100,000,000	38,600,000,000
Other bills.....	79,900,000,000	144,200,000,000	138,300,000,000	85,800,000,000
	192,500,000,000	441,000,000,000	457,600,000,000	175,900,000,000
Less: Government's holdings— Consolidation adjustment <sup>(1)</sup> .....	225,250,000	174,372,000		50,878,000
Total.....	192,274,750,000	441,174,372,000	457,600,000,000	175,849,122,000

<sup>(1)</sup> Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

## Retail Debt

Retail debt includes Canada savings bonds and Canada premium bonds which are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;

- term to maturity of seven years or more;
- Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,
- Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada savings bonds and Canada premium bonds.

**TABLE 6.4**  
**RETAIL DEBT**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
<b>Canada Savings Bonds—</b>				
Maturing 2010-2011 .....	203,770,074		20,707,499	183,062,575
2011-2012 .....	257,951,410		26,061,054	231,890,356
2012-2013 .....	306,164,070		31,571,252	274,592,818
2013-2014 <sup>(1)</sup> .....	432,019,617		48,612,598	383,407,019
2014-2015 <sup>(2)</sup> .....	588,766,133		71,639,723	517,126,410
2015-2016 <sup>(3)</sup> .....	601,203,067		86,707,457	514,495,610
2016-2017 <sup>(4)</sup> .....	868,694,897		152,326,762	716,368,135
2017-2018 <sup>(5)</sup> .....	1,703,431,941	490	379,305,012	1,324,127,419
2018-2019 <sup>(6)</sup> .....	2,156,143,646	941,646,181	1,208,093,686	1,889,696,141
2019-2020 <sup>(7)</sup> .....	214,258,207	878,815,852	265,385,051	827,689,008
	7,332,403,062	1,820,462,523	2,290,410,094	6,862,455,491
<b>Canada Premium Bonds—</b>				
Maturing 2010-2011 .....	714,748,896		40,866,564	673,882,332
2011-2012 .....	515,098,471		24,306,064	490,792,407
2012-2013 .....	1,012,584,922		41,277,437	971,307,485
2013-2014 .....	825,063,735		42,021,264	783,042,471
2014-2015 .....	246,831,817		11,093,838	235,737,979
2015-2016 .....	168,989,333		7,031,668	161,957,665
2016-2017 .....	170,621,968	7,109	9,583,426	161,045,651
2017-2018 .....	149,392,418		5,437,351	143,955,067
2018-2019 <sup>(6)</sup> .....	939,780,281	84,684	86,347,222	853,517,743
2019-2020 <sup>(7)</sup> .....	456,252,898	250,551,317	189,065,423	517,738,792
	5,199,364,739	250,643,110	457,030,257	4,992,977,592
<b>Total .....</b>	<b>12,531,767,801</b>	<b>2,071,105,633</b>	<b>2,747,440,351</b>	<b>11,855,433,083</b>

(1) Ten years maturity extension to CSB Series 46 until November 1, 2013.

(2) Ten years maturity extension to CSB Series 47 until November 1, 2014.

(3) Ten years maturity extension to CSB Series 48 until November 1, 2015.

(4) Ten years maturity extension to CSB Series 49 until November 1, 2016.

(5) Ten years maturity extension to CSB Series 50 and 52 until November 1, 2017.

(6) Ten years maturity extension to CSB Series 51, 54, 55, 56, 57, 58 and CPB Series 3, 4, 5, 6, 7.

(7) Ten years maturity extension to CSB Series 59, 60, 61, 62, 63, 64 and CPB Series 8, 9, 10, 11, 12, 13.

## Bonds for Canada Pension Plan

Bonds for Canada Pension Plan are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Board and have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these bonds.

**TABLE 6.5**  
**BONDS FOR CANADA PENSION PLAN**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Matured 2009-2010 .....	71,112,000		71,112,000	
Maturing 2010-2011 .....	425,010,000			425,010,000
2011-2012 .....	15,763,000			15,763,000
2012-2013 .....	11,118,000			11,118,000
Total .....	523,003,000		71,112,000	451,891,000

## Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;

- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2010.

Table 6.6 presents a summary of Canada bill issues and redemptions.

**TABLE 6.6**  
**CANADA BILLS**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Canada bills before revaluation .....	8,552,519,520	15,764,370,286	21,970,223,880	2,346,665,926
Exchange valuation adjustment .....	155,303,962		49,264,919	106,039,043
Total .....	8,707,823,482	15,764,370,286	22,019,488,799	2,452,704,969

## Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

Table 6.7 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.7

### EURO MEDIUM-TERM NOTES

	April 1/2009	Receipts and other credits <sup>(1)</sup>	Payments and other charges <sup>(1)</sup>	March 31/2010
	\$	\$	\$	\$
Payable in foreign currencies—				
Matured 2009-2010.....	1,675,500,000		1,675,500,000	
Total.....	1,675,500,000		1,675,500,000	

<sup>(1)</sup> These columns include the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.

## Cross-currency Swap Revaluation

This represents the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

## Unamortized Discounts and Premiums on Market Debt

The unamortized discounts and premiums on market debt have the following characteristics:

- unamortized discounts on Canada bills records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills;
- unamortized discounts on Treasury bills records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills; and,

— unamortized discounts and premiums on marketable bonds records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Table 6.8 presents a summary of the balances and transactions for the unamortized discounts and premiums on market debt.

TABLE 6.8

### UNAMORTIZED DISCOUNTS AND PREMIUMS ON MARKET DEBT

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Unamortized discounts on Canada Bills.....	(13,817,426)	24,025,938	10,627,853	(419,341)
Unamortized discounts on Treasury Bills.....	(714,836,819)	1,204,693,293	745,414,673	(255,558,199)
Unamortized discounts and premiums on marketable bonds.....	(4,022,120,642)	1,129,972,954	1,943,985,321	(4,836,133,009)
Total.....	(4,750,774,887)	2,358,692,185	2,700,027,847	(5,092,110,549)

## Interest Rates

Table 6.9 sets out unmatured debt as at March 31, for each of the years 2005-2006 to 2009-2010 inclusively, with the average rate of interest thereon. For purposes of comparison,

unmatured debt is classified as Marketable bonds, Treasury bills, Retail debt, Bonds for the Canada Pension Plan, Canada bills and Foreign currency notes.

**TABLE 6.9**

UNMATURED DEBT AS AT MARCH 31, FROM 2006 TO 2010, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2010 .....	373,752	3.85	175,849	0.40	11,855	1.32	452	11.19	2,453	0.13			564,361	2.71
2009 .....	295,184	4.53	192,275	1.34	12,532	2.32	523	11.03	8,707	0.64	1,676	4.50	510,897	3.21
2008 .....	259,429	5.08	116,936	3.60	13,068	3.50	1,042	10.62	1,483	2.59	2,136	3.87	394,094	4.61
2007 .....	263,889	5.23	134,074	4.20	15,175	3.54	1,743	10.37	1,847	5.11	2,118	3.92	418,846	4.86
2006 .....	268,487	5.26	131,597	3.52	17,342	3.84	3,102	10.02	4,734	4.63	1,998	3.85	427,260	4.73

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.10 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 2005-2006 to 2009-2010 inclusively.

**TABLE 6.10**

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
2010 .....	0.42	0.17	0.23
2009 .....	2.83	0.46	0.46
2008 .....	4.61	2.03	2.03
2007 .....	4.30	3.90	4.17
2006 .....	3.79	2.25	3.79
Six-month bills—			
2010 .....	0.52	0.26	0.35
2009 .....	3.09	0.56	0.56
2008 .....	4.70	2.29	2.29
2007 .....	4.44	4.00	4.19
2006 .....	3.89	2.55	3.89
364 days bills —			
2010 .....	0.77	0.46	0.77
2009 .....	3.30	0.68	0.68
2008 .....	4.78	2.34	2.34
2007 .....	4.55	4.10	4.17
2006 .....	4.01	2.74	3.99
Other bills—			
2010 .....	0.25	0.18	0.24
2009 .....	3.39	0.84	0.84
2008 .....	4.47	2.20	3.06
2007 .....	4.27	3.80	4.27
2006 .....	3.73	2.43	3.71



## Maturity of Government Debt

Table 6.11 presents total unmatured debt arranged in order of maturity.

TABLE 6.11

### MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2011 .....	26,033	4.33	175,900	0.40			425	11.29	2,453	0.13			205,668	0.92
2012 .....	57,211	2.51			723	2.24	16	9.92					57,950	2.51
2013 .....	40,256	3.03			1,246	2.78	11	9.37					41,513	3.03
2014 .....	24,770	4.33			1,166	1.79							25,936	4.21
2015 .....	43,801	3.06			753	1.30							44,554	3.03
2016/20....	71,171	3.89			7,110	0.82							78,281	3.61
2021/25....	22,086	4.82											22,086	4.82
2026/30....	29,201	6.24											29,201	6.24
2031/35....	20,715	5.13											20,715	5.13
2036/40....	20,536	4.36											20,536	4.36
2041/45....	18,078	3.25											18,078	3.25
	373,858	3.85	175,900	0.40	11,855	1.32	452	11.19	2,453	0.13			564,518	2.71
Less: Government's holdings <sup>(1)</sup> ...	106	8.42	51										157	8.42
Total .....	373,752	3.85	175,849	0.40	11,855	1.32	452	11.19	2,453	0.13			564,361	2.71

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.12.

<sup>(1)</sup> Includes government's holdings and securities held for the retirement of unmatured debt (Marketable bonds - \$55 million with an average interest rate of 8.42 percent) and consolidation adjustments.

## Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.12 presents information on the Government's borrowing transactions. Included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent en-

terprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.12

### STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2009	Issues/ Borrowings	Retirements	March 31/2010
Market debt of the Government of Canada <sup>(1)</sup> .....	510,897	577,086	523,622	564,361
Cross-currency swap revaluation .....	3,690		7,923	(4,233)
Unamortized discounts and premiums on market debt <sup>(1)</sup> .....	(4,751)	2,359	2,700	(5,092)
Obligation related to capital leases <sup>(1)</sup> .....	4,184	18	112	4,090
	514,020	579,463	534,357	559,126
Borrowings of enterprise Crown corporations designated as agents of Her Majesty <sup>(2)</sup> .....	200,417	50,473	39,436	211,454
Total .....	714,437	629,936	573,793	770,580

<sup>(1)</sup> Details can be found in this section.

<sup>(2)</sup> Details can be found in Section 9 (Table 9.6) of this volume.

## Structure of interest-bearing debt

Table 6.13 presents the proportion of interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

**TABLE 6.13**

### STRUCTURE OF INTEREST-BEARING DEBT

	March 31/2010		March 31/2009 <sup>(1)</sup>	
	Total \$(millions)	Portion of total of which interest is fixed <sup>(2)</sup> %	Total \$(millions)	Portion of total of which interest is fixed <sup>(2)</sup> %
Unmatured debt—				
Market debt—				
Payable in Canadian currency—				
Marketable bonds—				
Nominal .....	333,344	92.2	263,515	91.8
Real return .....	34,669	50.0	31,807	50.0
Treasury bills .....	175,900		192,500	
Retail debt .....	11,855	20.0	12,532	20.0
Bonds for Canada Pension Plan .....	452	6.0	523	86.4
	556,220	58.8	500,877	52.1
Payable in foreign currencies .....	8,298	70.5	10,649	16.4
Less—				
Government's holdings .....	(55)	50.9	(268)	50.0
Consolidation adjustment .....	(102)		(361)	
Total—Market debt <sup>(3)</sup> .....	564,361	59.0	510,897	51.3
Cross-currency swap revaluation .....	(4,233)		3,690	
Unamortized discounts and premiums on market debt .....	(5,092)		(4,751)	
Obligation related to capital leases .....	4,090	100.0	4,184	100.0
Total—Unmatured debt .....	559,126	59.3	514,020	51.7
Pension, other future benefits and other liabilities—				
Public sector pensions .....	142,843	97.0	139,909	97.0
Other employee and veteran future benefits .....	54,227		50,311	
Other liabilities .....	6,587	10.0	5,923	10.0
Total—Pension, other future benefits and other liabilities .....	203,657	68.4	196,143	69.5
Total—Interest-bearing debt <sup>(4)</sup> .....	762,783	63.3	710,163	61.0

<sup>(1)</sup> Certain comparative figures have been restated to reflect the current year's presentation.

<sup>(2)</sup> Interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

<sup>(3)</sup> The weighted average term to maturity of market debt was 6.0 years in 2010 and 5.9 years in 2009.

<sup>(4)</sup> The fixed rate share of the debt is adjusted by excluding components of the debt that are matched with financial assets of the same term and therefore do not represent an exposure to interest rate risk. The federal liabilities netted out from the fixed-rate share calculation include liabilities funding the assets in the Exchange Fund Account; debt securities matched with corresponding loans to Crown corporation; Government of Canada debt securities held by the Bank of Canada; and the debt offset by Receiver General cash and deposit balances.

(in millions of dollars)  
2010      2009

Outstanding swap agreements as of  
March 31 (\$ millions Cdn):

Cross-currency swaps		
Fixed to fixed .....	28,848	32,286
Fixed to floating .....	6,035	7,728
Floating to fixed .....	1,326	
Floating to floating .....	1,274	
Foreign exchange .....	76	
Total outstanding swap agreements .....	37,559	40,014

## Obligation related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent in ownership of the asset to the lessee. The net obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangements.

Table 6.14 presents the obligation related to capital lease agreements by asset type.

TABLE 6.14

## OBLIGATION RELATED TO CAPITAL LEASES

	April 1/2009	Net changes	March 31/2010
	\$	\$	\$
Land .....	9,375,684	(496,582)	8,879,102
Buildings .....	2,873,003,317	7,122,766	2,880,126,083
Works and infrastructure .....	638,421,669	(16,108,709)	622,312,960
Machinery and equipment .....	29,319,297	9,224,210	38,543,507
Vehicles .....	634,288,686	(94,418,510)	539,870,176
Total .....	4,184,408,653	(94,676,825)	4,089,731,828

## Capital Leases

Table 6.15 provides details of obligation under capital lease arrangements.

TABLE 6.15

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES  
(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) <sup>(1)</sup>	Balances at March 31, 2010		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Canada Revenue Agency—						
IBM-Computer hardware .....	Oct 2008	4	3.32	2,051	85	1,966
IBM-Computer hardware .....	Oct 2008	4	3.32	2,376	99	2,277
IBM-Computer hardware .....	Oct 2008	4	3.32	2,746	114	2,632
IBM-Computer hardware .....	Oct 2008	4	3.32	3,101	129	2,972
IBM-Additional engines for Computer hardware .....	Jan 2010	3	1.76	1,647	37	1,610
IBM-Additional engines for Computer hardware .....	Jan 2010	3	1.76	3,188	71	3,117
Other capital leases less than \$1,000,000 .....				163	4	159
				15,272	539	14,733
Environment—						
Carleton University, Ottawa .....	May 2002	25	5.63	22,100	8,110	13,990
Supercomputer Meteorological Service of Canada .....	Sept 2009	3	0.71	14,115	1,119	12,996
				36,215	9,229	26,986
National Defence—						
Longue Pointe Supply Depot .....	Nov 1994	35	5.27	66,188	31,857	34,331
Edmonton Armoury - South .....	May 2001	20	6.07	23,328	6,500	16,828
Edmonton Armoury - North .....	Dec 2000	20	5.62	15,082	3,759	11,323
Shawinigan Armoury .....	May 1999	20	5.46	5,087	1,087	4,000
Milit-Air (NFTC) .....	Dec 1999	20	5.78	597,612	142,592	455,020
Milit-Air (NFTC) .....	Oct 2003	17	5.87	75,588	19,754	55,834
Montfort Hospital - Health Services .....	Oct 2003	17	5.26	73,988	24,054	49,934
IBM System Z990 Server PMO MASIS .....	Jan 2008	4	7.45	1,076	58	1,018
IBM - Z10 Defence Enterprise Server .....	Jan 2009	3	8.17	4,005	285	3,720
Heron Unmanned Air Vehicles (Noctua project) .....	Jan 2009	2	0.00	29,016		29,016
				890,970	229,946	661,024
National Film Board—						
Spirit 4K Film Scanner and DataCine .....	July 2008	5	8.00	906	78	828
Other capital leases less than \$1,000,000 .....				948	29	919
				1,854	107	1,747
Public Works and Government Services—						
1 Artic Road, Inuvik .....	March 2008	10	10.73	1,373	454	919
110 O'Connor Street, Ottawa (Lease 1 of 5) .....	April 2009	10	5.70	5,201	1,140	4,061
110 O'Connor Street, Ottawa (Lease 2 of 5) .....	April 2009	10	5.43	5,104	1,074	4,030
110 O'Connor Street, Ottawa (Lease 3 of 5) .....	Dec 2009	10	5.43	9,134	2,039	7,095
110 O'Connor Street, Ottawa (Lease 4 of 5) .....	Dec 2009	10	5.43	6,773	1,512	5,261
110 O'Connor Street, Ottawa (Lease 5 of 5) .....	Dec 2009	10	5.43	3,537	790	2,747

TABLE 6.15

## DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—Continued

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) <sup>(1)</sup>	Balances at March 31, 2010		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
1130 Morrison Drive, Ottawa	April 2003	10	6.12	566	50	516
117 Glencoe Drive, Mount Pearl	Aug 2009	10	3.57	3,508	528	2,980
135 Hunter Street East, Hamilton	June 2003	10	5.66	1,360	118	1,242
1431 Merivale Road, Ottawa	Oct 2007	10	8.22	3,939	1,006	2,933
1484 Centennial Drive, Kingston	Oct 2006	10	18.24	3,538	1,462	2,076
1600 Star Top, Gloucester	July 2004	15	7.15	28,297	7,642	20,655
1620 Dickson Avenue, Kelowna	April 2006	10	4.38	2,098	256	1,842
1725 Woodward Drive, Ottawa (Lease 1 of 2)	Dec 2009	10	8.94	4,338	1,441	2,897
1725 Woodward Drive, Ottawa (Lease 2 of 2)	Dec 2009	10	8.55	4,007	1,286	2,721
179 Third Avenue, Timmins	Feb 2010	10	8.69	7,522	2,476	5,046
18 Corporation Drive, Brampton	April 2004	9	4.37	1,368	88	1,280
1801 Hollis and Duke, Halifax	Oct 2009	10	3.89	4,455	757	3,698
181 Queen Street, Ottawa	March 2004	20	10.65	50,493	24,692	25,801
1925 Mc Callum Road, Abbotsford	Nov 2008	15	4.30	5,227	1,389	3,838
200 John Street West, Oshawa	Nov 2009	10	7.16	2,663	740	1,923
22 De Varennes, Gatineau	Nov 2007	10	10.97	4,701	1,519	3,182
220 Fortin Street, Quebec	Dec 2007	10	15.65	1,810	759	1,051
2455 Don Reid Drive, Ottawa	Dec 2009	15	7.71	4,525	1,819	2,706
248 McArthur Avenue, Ottawa (previously McArthur, Ottawa)	Sept 2002	10	7.91	1,041	96	945
2525 Dixie Road, Mississauga	Oct 2009	5	6.67	1,853	256	1,597
2655 Lancaster Road, Ottawa (Lease 1 of 2)	Feb 2009	8	3.94	1,355	169	1,186
2655 Lancaster Road, Ottawa (Lease 2 of 2)	July 2009	8	4.66	1,191	173	1,018
269 Laurier Avenue, Ottawa	Sept 2005	15	4.18	60,855	11,586	49,269
275 De Baets Street, Winnipeg	Feb 2007	10	17.42	1,911	798	1,113
285 Coventry Road, Ottawa	April 2002	10	6.10	4,011	244	3,767
2920 Highway 104, Antigonish (previously 2920 Highway 4, Antigonish)	Feb 2006	10	7.76	955	189	766
295 Belliveau Avenue, Shediac	Jan 2007	15	7.93	4,550	1,605	2,945
3 Lower Malpeque, Charlottetown (previously 5 Lower Malpeque, Charlottetown)	June 2008	10	4.19	1,153	178	975
325 Broadway Avenue, Winnipeg	Jan 2008	10	10.37	10,785	3,393	7,392
3299 Industriel Boulevard, Sherbrooke	Nov 2009	10	6.24	1,834	466	1,368
3600 Lysander Lane, Richmond	March 2010	10	0.43	3,746	82	3,664
365 Hargrave Street, Winnipeg	July 2003	10	4.65	1,640	120	1,520
400 City Hall Square East, Windsor	Jan 2006	10	9.89	3,975	952	3,023
4210 Labelle Street, Ottawa (previously Labelle, Ottawa)	April 2002	10	5.59	2,010	112	1,898
4455 12th Avenue, Shawinigan-Sud	Sept 2003	10	8.85	1,431	200	1,231
50 King Street, Moncton	June 2002	10	6.40	548	38	510
50 Queen Street North, Kitchener	Nov 2006	7	7.81	2,437	317	2,120
520 Exmouth Street, Sarnia	Dec 2006	10	4.08	3,567	449	3,118
555 McAllister Drive, Saint John	Nov 2007	10	8.16	4,774	1,238	3,536
6th and 2nd Building, Edmonton	Sept 2009	5	3.49	1,296	97	1,199
635 8th Avenue South West, Calgary	July 2009	10	3.55	9,744	1,477	8,267
65 John Savage Avenue, Dartmouth	Oct 2004	10	5.93	1,878	233	1,645
6503 67th Street, Red Deer	Sept 2009	10	4.81	1,235	243	992
6900 Airport Road, Mississauga	Oct 2005	5	21.49	595	40	555
78 Richmond Street West, Oshawa	July 2009	5	9.75	3,944	738	3,206
8 Colonnade Road, Ottawa	May 2007	10	5.91	2,062	381	1,681
859 Main Street, Moncton	July 2008	10	5.49	1,598	315	1,283
985 McGill Place, Kamloops	June 2002	15	13.50	2,200	795	1,405
Admiral Building, Ottawa	Aug 2009	15	11.51	2,378	1,269	1,109
Albion Executive Tower, Ottawa	Dec 2009	10	6.80	3,105	834	2,271
Archives St-Augustin de Desmaures, Montreal <sup>(2)</sup>	Oct 1999	15				
Bank of Canada, Ottawa	Sept 2002	10	6.00	3,890	277	3,613
Bell Canada Place, Ottawa	May 2003	15	10.88	7,634	2,570	5,064
Bell Tower, Edmonton	Jan 2004	10	18.61	2,436	692	1,744
Bellanca Building, Yellowknife	March 2007	5	4.14	2,664	107	2,557
Bonaventure Place, Montreal	May 2005	10	16.43	4,477	1,455	3,022
Boyd Warehouse, Complex No 2, Ottawa	April 2002	10	14.98	871	122	749

TABLE 6.15

## DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—Continued

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) <sup>(1)</sup>	Balances at March 31, 2010		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Broad Street Crossing, Regina (Lease 1 of 2) (previously 1800 11th Avenue, Regina) .....	May 2008	10	4.88	1,761	308	1,453
Broad Street Crossing, Regina (Lease 2 of 2) (previously 1800 11th Avenue, Regina) .....	May 2008	10	9.77	1,363	423	940
C. D. Howe Building, Ottawa .....	Sept 1977	35	9.19	14,742	1,567	13,175
Canada Building, Ottawa .....	April 2007	10	4.27	5,054	692	4,362
Canada Building & Enterprise Building, Ottawa .....	April 2004	9	5.94	21,704	1,869	19,835
Canada Place Building, Edmonton .....	Oct 2007	25	4.44	412,752	161,372	251,380
Canada Post Place, Ottawa .....	Dec 2004	15	4.91	29,671	6,086	23,585
Cargill Building, Winnipeg (previously 240 Graham Avenue, Winnipeg) .....	July 2008	10	7.38	9,487	2,398	7,089
Carling Square, Tower 1, Ottawa .....	Oct 2007	10	11.76	6,226	2,102	4,124
Carling Square, Tower II, Ottawa .....	Dec 2007	10	7.83	10,320	2,579	7,741
Centennial House, Winnipeg .....	April 2008	10	4.69	4,129	704	3,425
Centennial Towers, Ottawa .....	Dec 2003	10	6.70	39,940	4,614	35,326
City Place, Winnipeg (Lease 1 of 2) (previously 234 Donald Street, Winnipeg) .....	Nov 2008	10	9.16	2,579	802	1,777
City Place, Winnipeg (Lease 2 of 2) .....	April 2009	10	7.04	4,930	1,295	3,635
Colonnade Warehouse, Nepean .....	April 2007	10	7.80	1,439	333	1,106
Commerce Tower, Sidney .....	Dec 2004	7	4.21	396	14	382
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 1 of 2) (previously 360 Main Street, Winnipeg) .....	Jan 2009	9	9.61	5,777	1,751	4,026
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 2 of 2) (previously 360 Main Street, Winnipeg) .....	Jan 2009	9	9.74	4,119	1,262	2,857
Corneston E Systems, Ottawa .....	Sept 2006	5	6.25	933	46	887
Crowsnest Trail Plaza, Lethbridge (previously 920 2A Avenue North, Lethbridge) .....	July 2008	10	5.83	1,438	307	1,131
De La Cité Place, Gatineau (previously 550 Boulevard de la Cité, Gatineau) .....	Dec 2003	15	9.78	33,835	11,074	22,761
Des Explorateurs Place, Gatineau (previously 191 Promenade du Portage, Gatineau) .....	Oct 2008	10	4.68	2,631	472	2,159
Esplanade Laurier, Ottawa .....	Oct 2000	10	6.90	19,313	322	18,991
Federal Court, Montreal .....	Feb 1994	20	21.53	6,558	2,119	4,439
Fontaine Building, Gatineau .....	Jan 2008	15	5.82	42,241	12,477	29,764
Fraser Building, Ottawa .....	Jan 2010	10	3.24	4,504	652	3,852
Galeries Laurentides, Saint-Jérôme .....	June 2007	10	15.13	1,765	691	1,074
Glencoe Building, Mount Pearl .....	Dec 2007	10	10.74	3,014	966	2,048
Guy Favreau Complex, Montreal .....	Jan 2004	15	5.84	89,635	24,794	64,841
Hamilton Centre, Regina .....	June 2002	10	15.88	1,771	281	1,490
Harry Hays Building, Calgary .....	Oct 2007	25	4.44	408,571	159,778	248,793
Heritage Court, Moncton .....	July 2002	10	11.36	1,608	195	1,413
Historic Properties, Halifax .....	Jan 2006	10	8.18	2,354	481	1,873
I.C.A.O., Montreal .....	Nov 1996	20	9.94	96,895	30,923	65,972
Iberville IV Tower, Sainte-Foy .....	April 2005	10	4.68	885	97	788
Jean Edmonds Tower North, Ottawa .....	Jan 2005	10	4.53	43,077	4,385	38,692
Joe Tobie Building, Yellowknife .....	April 2008	5	3.08	922	42	880
Joseph Shepard Building, Toronto .....	Oct 2007	25	4.44	282,474	110,477	171,997
Judicial Complex, Toronto .....	April 2006	20	11.40	91,987	52,584	39,403
Judy Lamarsh, Chatham (GOCB) <sup>(2)</sup> .....	June 1995	25				
Kent Square Building, Ottawa (previously 255 Albert Street, Ottawa) .....	Oct 2007	10	4.52	4,819	738	4,081
Laurier Place, Ottawa .....	May 2009	10	5.51	4,089	878	3,211
Library Square (Block 56), Vancouver .....	May 1995	25	9.68	67,225	24,400	42,825
Lionel Chevrier Building, Cornwall (previously Government of Canada Building, Cornwall) .....	Dec 2004	15	6.07	7,649	1,874	5,775
Louis St-Laurent, Gatineau .....	Nov 2001	15	6.38	54,656	12,086	42,570
Maritime Centre, Halifax (Lease 1 of 3) .....	Oct 2006	10	10.41	1,343	370	973
Maritime Centre, Halifax (Lease 2 of 3) .....	Dec 2010	15	6.26	23,285	8,250	15,035



TABLE 6.15

## DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—Continued

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) <sup>(1)</sup>	Balances at March 31, 2010		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Maritime Centre, Halifax (Lease 3 of 3) . . . . .	Dec 2010	15	5.78	2,417	807	1,610
Megasys Phase II, Calgary . . . . .	Feb 2008	10	5.62	7,121	1,372	5,749
Mercury Centre, Ottawa . . . . .	Jan 2007	25	4.50	141,402	51,354	90,048
Midwest Surveys Building, Calgary . . . . .	April 2007	10	17.88	4,673	2,018	2,655
Montcalm Place, Phase III, Gatineau . . . . .	Dec 2003	15	8.65	35,269	10,513	24,756
Narono Building, Ottawa . . . . .	Feb 2008	10	6.54	3,541	796	2,745
Nova Plaza, Yellowknife . . . . .	April 2009	10	6.00	3,934	900	3,034
Parks Canada Building, Dartmouth . . . . .	July 2009	20	7.61	5,219	2,482	2,737
Pickering Building Towers A & B, Ottawa . . . . .	Dec 2006	5	18.34	2,341	337	2,004
Purdy's Wharf Tower II, Halifax . . . . .	Oct 2003	8	4.48	893	31	862
Queensway Corporate Campus, Phase II, Ottawa . . . . .	April 2002	9	16.90	917	79	838
RCMP Building, Montreal . . . . .	Oct 2007	25	4.44	70,738	27,776	42,962
Revenu Canada, Montreal . . . . .	Oct 2007	25	4.44	144,386	56,495	87,891
Roper Ridge Business Park, Edmonton (previously 5605 70th Street, Edmonton) . . . . .	Nov 2008	10	6.43	7,506	1,789	5,717
Rosdev de Ville, Gatineau . . . . .	June 2007	10	4.58	26,499	3,946	22,553
Royal Bank Building, Toronto . . . . .	May 2002	10	12.50	10,913	1,349	9,564
Royal Centre, New Westminster (previously 620 Royal Avenue, New Westminster) . . . . .	Nov 2008	10	11.22	2,491	896	1,595
Sir Wilfrid Laurier, Ottawa . . . . .	March 2001	10	10.37	3,468	173	3,295
Sixty Queen Building, Ottawa (Lease 1 of 2) (previously 60 Queen Street, Ottawa) . . . . .	July 2008	10	3.94	2,396	340	2,056
Sixty Queen Building, Ottawa (Lease 2 of 2) . . . . .	May 2009	9	0.32	6,859	87	6,772
Sixty-Six Slater Building, Ottawa . . . . .	April 2009	10	4.95	5,509	1,071	4,438
Skyline Complex, Ottawa . . . . .	Oct 2007	25	4.44	319,053	124,999	194,054
Smith Building, St. John's . . . . .	July 2009	10	7.08	4,352	1,165	3,187
Terrasses de la Chaudière, Gatineau . . . . .	Jan 1993	20	9.95	102,912	21,650	81,262
The Baker Center Building, Edmonton . . . . .	Dec 2007	10	4.45	1,403	216	1,187
The Inuksugait Plaza, Iqaluit . . . . .	Oct 2006	10	14.28	1,428	501	927
The New Two Seventy Building, Ottawa . . . . .	June 2007	10	4.58	8,255	1,243	7,012
The Standard Life Centre, Hamilton . . . . .	Dec 2007	5	11.15	1,919	266	1,653
Thomas D'Arcy McGee, Ottawa . . . . .	Oct 2007	25	4.44	249,365	97,450	151,915
Trebla Building, Ottawa (Lease 1 of 2) . . . . .	April 2009	10	9.46	9,822	3,227	6,595
Trebla Building, Ottawa (Lease 2 of 2) . . . . .	April 2009	10	2.73	1,037	119	918
Trusco Building, Ottawa . . . . .	Sept 2006	20	4.28	114,038	32,222	81,816
Urbandale Building, Ottawa . . . . .	June 2002	10	4.40	1,145	55	1,090
VAC Records Management Centre, Charlottetown . . . . .	Nov 2007	15	13.43	4,150	2,152	1,998
Vanquard Building, Ottawa . . . . .	Nov 2007	10	4.80	3,610	589	3,021
Vault Building, Lethbridge . . . . .	April 2008	10	6.18	1,611	342	1,269
Vincent Massey Place, Gatineau . . . . .	Aug 2001	10	6.21	2,937	125	2,812
Waldron Building, Yellowknife . . . . .	Aug 2007	10	12.22	1,865	637	1,228
Wellington Place, Sherbrooke . . . . .	Feb 2005	8	6.30	811	70	741
Woodward's Abbott Building, Vancouver . . . . .	Jan 2010	15	5.35	6,779	2,127	4,652
Other capital leases less than \$1,000,000 . . . . .				82,298	26,636	55,662
Royal Canadian Mounted Police— RCMP Detachment, Cornwall . . . . .	Aug 2009	25	5.54	27,982	12,659	15,323
Transport— Confederation Bridge . . . . .	May 1997	35	6.16	1,437,457	815,144	622,313
Other departments— Capital leases less than \$1,000,000 . . . . .				3,822	378	3,444
				6,029,886	2,289,677	3,740,209

TABLE 6.15

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Concluded*

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) <sup>(1)</sup>	Balances at March 31, 2010		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Consolidated Crown corporations and other entities—						
Canadian Broadcasting Corporation—						
Canadian Broadcasting Centre, Toronto, Ont . . . . .	May 1997	30	7.53	578,179	259,767	318,412
Canadian Museum of Nature—						
Natural Heritage Building, Gatineau, Que . . . . .	Sept 1996	35	9.88	75,250	44,208	31,042
Canadian Race Relations Foundation—						
Capital leases less						
than \$1,000,000 . . . . .				12	1	11
Sustainable Development Technology Canada—						
Capital leases less						
than \$1,000,000 . . . . .				61	3	58
				653,502	303,979	349,523
Total . . . . .				6,683,388	2,593,656	4,089,732

<sup>(1)</sup> For lessors and lessees, the financing rate of a lease agreement is subject to change over the term of lease.<sup>(2)</sup> This contract has been revised and is now recognized as an operating lease.

## Maturity of obligation related to capital leases

Table 6.16 presents upcoming minimum leases payments for the next five years by ministry.

TABLE 6.16

## MATURITY OF OBLIGATION RELATED TO CAPITAL LEASES

(in thousands of dollars)

	Payments due in						Total
	2011	2012	2013	2014	2015	2016 and subsequent years	
Canada Revenue Agency—							
Remaining payments . . . . .	6,109	6,109	3,054				15,272
Imputed interest . . . . .	339	176	24				539
	5,770	5,933	3,030				14,733
Environment—							
Remaining payments . . . . .	8,664	8,051	1,300	1,300	1,300	15,600	36,215
Imputed interest . . . . .	1,649	1,017	728	696	662	4,477	9,229
	7,015	7,034	572	604	638	11,123	26,986
National Defence—							
Remaining payments . . . . .	114,079	84,648	82,587	82,531	82,468	444,657	890,970
Imputed interest . . . . .	36,287	33,410	30,442	27,368	24,115	78,324	229,946
	77,792	51,238	52,145	55,163	58,353	366,333	661,024
National Film Board—							
Remaining payments . . . . .	906	599	279	70			1,854
Imputed interest . . . . .	75	27	5				107
	831	572	274	70			1,747
Public Works and Government Services—							
Remaining payments . . . . .	303,242	275,029	258,564	283,810	213,249	2,282,420	3,616,314
Imputed interest . . . . .	136,658	125,429	114,822	100,743	91,506	652,517	1,221,675
	166,584	149,600	143,742	183,067	121,743	1,629,903	2,394,639
Royal Canadian Mounted Police—							
Remaining payments . . . . .	1,146	1,146	1,146	1,146	1,146	22,252	27,982
Imputed interest . . . . .	841	824	805	786	766	8,637	12,659
	305	322	341	360	380	13,615	15,323

TABLE 6.16

MATURITY OF OBLIGATION RELATED TO CAPITAL LEASES—*Concluded*

(in thousands of dollars)

	Payments due in						Total
	2011	2012	2013	2014	2015	2016 and subsequent years	
Transport—							
Remaining payments .....	57,721	55,807	56,650	57,506	58,375	1,151,398	1,437,457
Imputed interest .....	40,879	38,198	38,240	38,257	38,250	621,320	815,144
	16,842	17,609	18,410	19,249	20,125	530,078	622,313
Other departments—							
Capital leases less than \$1,000,000—							
Remaining payments .....	1,626	1,063	695	350	88		3,822
Imputed interest .....	185	114	55	21	3		378
	1,441	949	640	329	85		3,444
	276,580	233,257	219,154	258,842	201,324	2,551,052	3,740,209
Consolidated Crown corporations and other entities—							
Canadian Broadcasting Corporation—							
Remaining payments .....	33,039	33,039	33,039	33,039	33,039	412,984	578,179
Imputed interest .....	23,806	23,098	22,335	21,514	20,663	148,351	259,767
	9,233	9,941	10,704	11,525	12,376	264,633	318,412
Canadian Museum of Nature—							
Remaining payments .....	3,500	3,500	3,500	3,500	3,500	57,750	75,250
Imputed interest .....	3,062	3,017	2,967	2,912	2,852	29,398	44,208
	438	483	533	588	648	28,352	31,042
Canadian Race Relations Foundation—							
Remaining payments .....	2	3	2	3	2		12
Imputed interest .....	1						1
	1	3	2	3	2		11
Sustainable Development Technology Canada—							
Remaining payments .....	17	14	14	13	3		61
Imputed interest .....	1	1	1				3
	16	13	13	13	3		58
	9,688	10,440	11,252	12,129	13,029	292,985	349,523
Total .....	286,268	243,697	230,406	270,971	214,353	2,844,037	4,089,732
Summary—							
Remaining payments .....	530,052	469,008	440,830	463,268	393,169	4,387,061	6,683,388
Imputed interest .....	243,783	225,311	210,425	192,297	178,817	1,543,023	2,593,656
Net obligation .....	286,269	243,697	230,405	270,971	214,352	2,844,038	4,089,732

## PENSION AND OTHER FUTURE BENEFITS

Pension and other future benefits include liabilities for public sector pensions and other employee and veteran future benefits established under the authority of section 64 of the *Financial Administration Act*.

### Public Sector Pensions

The Government sponsors defined benefit pension plans covering substantially all its employees, principally members of the Public Service, the Canadian Forces, including the Reserve Force and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The liability for public sector pensions represents the Government's obligations for the major pension plans it sponsors. It is recorded through superannuation accounts, which are generally established pursuant to legislation, and through adjustment allowance accounts. The allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The legislation requires that all pension obligations arising from these plans be met. Prior to April 1, 2000, separate market invested funds were not maintained. Since April 1, 2000, the net amount of contributions less benefits and payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans, and since March 1, 2007 for the Reserve Force Pension Plan, are transferred to the Public Sector Pension Investment Board (PSP Investments) for investment in capital markets. The goal of PSP Investments is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans. PSP Investments reports the results of the investments in an annual report tabled in Parliament.

Additional information on the above mentioned plans can be found in the annual reports of the administration of the plans that are tabled in Parliament.

#### i. Pension plans

*Public Service Pension Plan, Canadian Forces Pension Plan including the Reserve Force Pension Plan and Royal Canadian Mounted Police Pension Plan*

Under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, basic pensions for the

plans are generally based on the best five consecutive years' average earnings and accrue at two percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pension benefits are coordinated with benefits under the Canada/Quebec Pension Plans. Pension benefits are indexed annually on January 1 to the cost of living.

In 2010, plan members' contributions were 5.2 percent (4.9 percent in 2009) for the first nine months and 5.5 percent (5.2 percent in 2009) for the last three months on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 8.4 percent (8.4 percent in 2009) on salary above the YMPE.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. For 2010, the employer contribution rates averaged about 1.9, 2.6 and 2.2 (2.0, 2.8 and 2.2 respectively in 2009) times the current year's employee contribution for the plans under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these pension plans by both plan members and by the Government as the employer are credited to pension fund accounts. The net amount of these contributions less benefits and payments related to post March 2000 service is invested in capital markets by PSP Investments.

The superannuation accounts, which continue to record the transactions that pertain to pre April 1, 2000 service, are credited with interest at rates that are based on the Government of Canada long-term bond rate. The average interest rate credited to the accounts was about 6.7 percent in 2010 (7.0 percent in 2009). The pension fund accounts, which record the transactions that pertain to service since April 1, 2000, are only flow through accounts used to transfer funds to PSP Investments, and as such they do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or pending transfer to PSP Investments.

To reflect *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

### *Members of Parliament retiring allowances*

Members of Parliament are eligible at age 55 to receive a basic allowance upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five years average sessional indemnity and accrues at a rate of three percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually on January 1 to the cost of living once recipients reach age 60.

Members' contributions for these benefits are generally 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are on average as follows:

	2010	2009
Members of Parliament—		
House of Commons—		
Retiring allowances account .....	3.9	3.7
Compensation arrangements account .....	7.3	7.4
The Senate—		
Retiring allowances account .....	3.5	3.5
Compensation arrangements account .....	4.6	4.8

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

### *Pension plan for federally appointed judges*

This plan provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan does not have an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the sum of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975, make required contributions of 1.5 percent of salary. All other judges contribute 7 percent of salary. Legislation does not require a specific pension account to be maintained to record the transactions pertaining to this plan. Therefore, except for the portion recorded in the Supplementary Retirement Benefit Account, the liability pertaining to this plan is recorded mostly through an allowance account. During the year, benefits paid are recorded as expenditures against the statutory payment authority. The expense is adjusted at year-end through an allowance account, to bring the current year expense from an expenditure to an accrual accounting basis, similar to that of the other pension plans. During the year, the benefit payments charged to the expenditure authority amounted to \$104 million (\$96 million in

2009). At March 31, 2010, the portion of the pension liability recorded through an allowance account for the judges' pension plan amounted to \$1,786 million (\$1,687 million in 2009).

### *ii. Actuarial valuations*

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially for funding purposes on the major pension plans using the projected benefit method pro-rated on services.

The most recent date for the actuarial valuation of each pension plan is as follows:

- Public Service—March 31, 2008;
- Canadian Forces—March 31, 2008;
- Royal Canadian Mounted Police—March 31, 2008;
- Members of Parliament—March 31, 2007;
- Federally appointed judges—March 31, 2007.

Actuarial valuations for the Retirement Compensation Arrangements (RCA) related to the Public Service, Canadian Forces, Royal Canadian Mounted Police and Members of Parliament pension plans were done as part of the valuation of the related plan.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency identified be credited to the appropriate account or fund in equal instalments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of nil, \$6.2 million, and \$0.6 million (\$22 million, \$9.5 million, and \$0.6 million in 2009) were made to the Canadian Forces Pension Fund, the Retirement Compensation Arrangements Account No. 2 and the Members of Parliament Retirement Compensation Arrangements Account, respectively as a result of their last actuarial valuation.

A comparable provision gives authority to deal with excesses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last actuarial valuations, no debit adjustment was made during the year (nil in 2009).

Table 6.17 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from plan members, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employ-



ees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to PSP Investments. Adjustments to the

allowance account result from annual actuarial valuations performed for accounting purposes, between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

**TABLE 6.17**  
**PUBLIC SECTOR PENSIONS**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Public Service Superannuation Account,				
Table 6.19 .....	93,054,796,451	6,219,326,854	4,705,330,137	94,568,793,168
Allowance for pension adjustments .....	(10,600,000,000)	353,000,000	506,000,000	(10,753,000,000)
	82,454,796,451	6,572,326,854	5,211,330,137	83,815,793,168
Public Service Pension Fund Account,				
Table 6.20 .....	179,618,666	4,372,273,585	4,292,331,664	259,560,587
Allowance for pension adjustments .....	352,000,000	782,000,000	307,000,000	827,000,000
	531,618,666	5,154,273,585	4,599,331,664	1,086,560,587
Canadian Forces Superannuation Account,				
Table 6.21 .....	44,881,569,952	2,982,833,821	2,374,254,365	45,490,149,408
Allowance for pension adjustments .....	(5,108,000,000)	34,000,000	337,000,000	(5,411,000,000)
	39,773,569,952	3,016,833,821	2,711,254,365	40,079,149,408
Canadian Forces Pension Fund Account,				
Table 6.22 .....	59,292,472	1,045,587,613	1,066,834,651	38,045,434
Allowance for pension adjustments .....	277,000,000	166,000,000	89,000,000	354,000,000
	336,292,472	1,211,587,613	1,155,834,651	392,045,434
Reserve Force Pension Fund Account,				
Table 6.23 .....	6,077,630	95,670,595	97,432,249	4,315,976
Allowance for pension adjustments .....	199,000,000	9,000,000	8,000,000	200,000,000
	205,077,630	104,670,595	105,432,249	204,315,976
Royal Canadian Mounted Police Superannuation Account,				
Table 6.24 .....	12,306,592,642	818,423,177	529,498,739	12,595,517,080
Allowance for pension adjustments .....	(1,372,000,000)	48,000,000	60,000,000	(1,384,000,000)
	10,934,592,642	866,423,177	589,498,739	11,211,517,080
Royal Canadian Mounted Police Pension Fund Account,				
Table 6.25 .....	11,698,838	376,665,396	375,160,197	13,204,037
Allowance for pension adjustments .....	13,000,000	73,000,000	76,000,000	86,000,000
	24,698,838	449,665,396	375,160,197	99,204,037
Members of Parliament Retiring Allowances Account,				
Table 6.26 .....	562,661,375	66,501,728	22,448,720	606,714,383
Allowance for pension adjustments .....	(169,000,000)	2,000,000	31,000,000	(198,000,000)
	393,661,375	68,501,728	53,448,720	408,714,383
Members of Parliament Retirement Compensation				
Arrangements Account, Table 6.27 .....	181,228,970	40,655,282	24,420,757	197,463,495
Allowance for pension adjustments .....	155,000,000	17,000,000	10,000,000	162,000,000
	336,228,970	57,655,282	34,420,757	359,463,495
Retirement Compensation Arrangements (RCA) Account,				
Table 6.28 .....	1,754,308,551	292,806,135	199,374,813	1,847,739,873
Allowance for pension adjustments .....	1,327,000,000	126,000,000	60,000,000	1,393,000,000
	3,081,308,551	418,806,135	259,374,813	3,240,739,873
Supplementary Retirement Benefits Account (Judges),				
Table 6.29 .....	149,337,519	9,404,369		158,741,888
Allowance for pension adjustments .....	1,687,000,000	99,000,000		1,786,000,000
	1,836,337,519	108,404,369		1,944,741,888
Supplementary Retirement Benefits Account (Others),				
Table 6.29 .....	519,547	50,747	25,553	544,741
Total .....	139,908,702,613	18,029,199,302	15,095,111,845	142,842,790,070
SUMMARY—				
Superannuation accounts .....	153,147,702,613	16,320,199,302	13,687,111,845	155,780,790,070
Allowance for pension adjustments .....	(13,239,000,000)	1,709,000,000	1,408,000,000	(12,938,000,000)
Total .....	139,908,702,613	18,029,199,302	15,095,111,845	142,842,790,070

Table 6.18 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is based on the actuarial obligations under the various plans. The pension interest expenses represent the interest credited to the

superannuation accounts in accordance with the pension legislation, shown net of a provision of \$1,726 million (\$1,503 million in 2009) and of \$2,101 million (\$2,413 million in 2009) in expected return on pension plan assets.

TABLE 6.18

## SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENSES

(in millions of dollars)

	2009-2010										2008-2009
	Govern- ment contri- butions	Statu- tory pay- ments	Current service cost adjustments	Net current service costs	Funding of actuarial liability adjustment	Pension Plan amendment costs	Amorti- zation of estimation adjustments	Net pension expenses	Net pension interest expenses	Total	
Public Service Superannuation											
Account <sup>(1)</sup> .....	26		(59)	(33)			353	320	5,711	6,031	5,967
Public Service Pension Fund											
Account .....	2,569		(307)	2,262			450	2,712	332	3,044	2,378
Canadian Forces Superannuation											
Account .....	3		(7)	(4)			34	30	2,644	2,674	2,807
Canadian Forces Pension Fund											
Account .....	760		(89)	671			94	765	72	837	712
Reserve Force Pension Fund											
Account .....	68			68			(8)	60	9	69	84
Defence Services Pension											
Continuation Act .....		6		6				6		6	7
Royal Canadian Mounted Police											
Superannuation Account .....	1		(2)	(1)			48	47	759	806	747
Royal Canadian Mounted											
Police Pension Fund											
Account .....	256			256			41	297	32	329	220
Royal Canadian Mounted											
Police Continuation											
Act .....		18		18				18		18	19
Members of Parliament Retiring											
Allowances Account .....	7			7			2	9	27	36	32
Members of Parliament Retirement											
Compensation Arrangements											
Account .....	18		(1)	17	1		1	19	12	31	26
Retirement Compensation Arrange-											
ments (RCA) Account .....	132		(25)	107	6		16	129	110	239	185
Supplementary Retirement Benefits											
Account .....	3			3				3		3	3
Judges Act .....		104	1	105			33	138	69	207	216
Other (diplomatic services,											
lieutenant governors, etc.) .....		2		2				2		2	2
Subtotal .....	3,843	130	(489)	3,484	7		1,064	4,555	9,777	14,332	13,405
Less: costs already recorded in the											
allowance for pension											
adjustments of previous					(7)			(7)		(7)	(32)
years .....											
Less: contributions from the											
Judges plan recorded to											
revenues .....		(13)		(13)				(13)		(13)	(13)
Total .....	3,843	117	(489)	3,471			1,064	4,535	9,777	14,312	13,360

<sup>(1)</sup> Includes payments under *Supplementary Retirement Benefits Act* and various acts.

## Public Service Superannuation Account

This account, established by the *Public Service Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Public Service members up to March 31, 2000.

TABLE 6.19

## PUBLIC SERVICE SUPERANNUATION ACCOUNT

	2009-2010	2008-2009
	\$	\$
Opening balance .....	93,054,796,451	91,278,938,950
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees .....	6,941,893	7,988,761
Retired employees .....	25,294,035	27,729,494
Public Service corporations employees .....	371,083	447,930
Employer contributions—		
Government .....	25,776,126	28,519,554
Public Service corporations .....	334,369	336,904
Transfers from other pension funds .....	883,897	(102)
Interest .....	6,159,725,451	6,283,094,996
	6,219,326,854	6,348,117,537
	99,274,123,305	97,627,056,487
PAYMENTS AND OTHER CHARGES—		
Annuities .....	4,530,362,947	4,360,981,692
Minimum benefits .....	12,261,638	12,949,137
Pension division payments .....	27,948,347	30,758,759
Pension transfer value payments .....	26,187,931	44,154,692
Returns of contributions—		
Government employees .....	22,013	114,972
Public Service corporation employees .....	19,577	(3,346)
Transfers to other pension funds .....	14,274,266	35,705,788
Administrative expenses .....	94,253,418	87,598,342
Actuarial liability adjustment .....		
	4,705,330,137	4,572,260,036
Closing balance .....	94,568,793,168	93,054,796,451

## Public Service Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Public Service Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.20

## PUBLIC SERVICE PENSION FUND ACCOUNT

	2009-2010	2008-2009
	\$	\$
Opening balance .....	179,618,666	133,384,975
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees .....	1,358,836,378	1,121,981,293
Retired employees .....	23,708,690	21,699,670
Public Service corporations employees .....	106,450,252	107,011,659
Employer contributions—		
Government .....	2,569,573,674	2,222,087,153
Public Service corporations .....	204,463,648	202,916,158
Actuarial liability adjustment .....		
Transfers from other pension funds .....	109,240,943	50,374,211
	4,372,273,585	3,726,070,144
PAYMENTS AND OTHER CHARGES—		
Annuities .....	441,050,660	333,397,692
Minimum benefits .....	6,308,145	5,195,074
Pension division payments .....	9,676,503	8,763,669
Pension transfer value payments .....	61,413,313	89,767,656
Returns of contributions—		
Government employees .....	8,738,385	7,171,135
Public Service corporation employees .....	1,900,298	2,580,753
Transfers to other pension funds .....	21,729,870	26,863,211
Administrative expenses .....	34,684,226	27,921,033
	585,501,400	501,660,223
Receipts and other credits less payments and other charges .....	3,786,772,185	3,224,409,921
Transfers to Pension Investment Board .....	3,706,830,264	3,178,176,230
Closing balance .....	259,560,587	179,618,666

## Canadian Forces Superannuation Account

This account, established by the *Canadian Forces Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Canadian Forces members up to March 31, 2000.

**TABLE 6.21**  
**CANADIAN FORCES SUPERANNUATION ACCOUNT**

	2009-2010	2008-2009
	\$	\$
Opening balance .....	44,881,569,952	44,152,653,600
<b>RECEIPTS AND OTHER CREDITS—</b>		
Contributions from personnel .....	3,255,207	3,366,759
Contributions by the Government .....	3,255,207	3,367,275
Interest .....	2,974,368,763	3,038,308,401
Other .....	1,954,644	2,454,281
	2,982,833,821	3,047,496,716
	47,864,403,773	47,200,150,316
<b>PAYMENTS AND OTHER CHARGES—</b>		
Pensions and retiring allowance payments .....	2,319,730,584	2,267,599,233
Pension division payments .....	34,703,468	32,607,204
Cash termination allowances and returns of contributions .....	554,089	630,835
Transfers to Public Service Superannuation Account .....	881,947	387,917
Administrative expenses .....	15,035,661	12,313,919
Pension transfer value payments .....	3,348,616	5,041,256
Actuarial liability adjustment .....		
	2,374,254,365	2,318,580,364
Closing balance .....	45,490,149,408	44,881,569,952

## Canadian Forces Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under Part 1 of the *Canadian Forces Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Sector Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

**TABLE 6.22**  
**CANADIAN FORCES PENSION FUND ACCOUNT**

	2009-2010	2008-2009
	\$	\$
Opening balance .....	59,292,472	71,693,331
<b>RECEIPTS AND OTHER CREDITS—</b>		
Contributions from personnel .....	285,757,510	261,156,683
Contributions by the Government .....	759,760,350	731,164,328
Transfers from other pension funds .....	69,753	225,786
Actuarial liability adjustment .....		21,700,000
	1,045,587,613	1,014,246,797
<b>PAYMENTS AND OTHER CHARGES—</b>		
Pensions and retiring allowance payments .....	158,235,952	120,429,208
Pension division payments .....	13,464,999	10,186,698
Cash termination allowances and returns of contributions .....	4,298,365	11,259,192
Transfers to Public Service Superannuation Account .....	658,230	330,746
Administrative expenses .....	4,491,171	3,040,095
Pension transfer value payments .....	19,237,188	28,243,382
	200,385,905	173,489,321
Receipts and other credits less payments and other charges .....	845,201,708	840,757,476
Transfers to Pension Investment Board .....	866,448,746	853,158,335
Closing balance .....	38,045,434	59,292,472

## Reserve Force Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after March 1, 2007 in accordance with Part 1.1 of the *Canadian Forces Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Sector Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.23

## RESERVE FORCE PENSION FUND ACCOUNT

	2009-2010	2008-2009
	\$	\$
Opening balance .....	6,077,630	9,219,140
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel .....	28,034,415	23,748,780
Contributions by the Government .....	67,636,180	64,343,071
	95,670,595	88,091,851
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments .....	993,863	229,204
Cash termination allowances and returns of contributions .....	181,551	44,634
Administrative expenses .....	5,328,119	4,506,236
Pension transfer value payments .....	6,692,847	940,668
	13,196,380	5,720,742
Receipts and other credits less payments and other charges .....	82,474,215	82,371,109
Transfers to Pension Investment Board .....	84,235,869	85,512,619
Closing balance .....	4,315,976	6,077,630

## Royal Canadian Mounted Police Superannuation Account

This account, established by the *Royal Canadian Mounted Police Superannuation Act* is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Royal Canadian Mounted Police members up to March 31, 2000.

TABLE 6.24

## ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2009-2010	2008-2009
	\$	\$
Opening balance .....	12,306,592,642	11,989,179,669
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears) .....	865,248	922,134
Contributions by the Government .....	848,434	889,328
Transfers from other pension funds .....		
Interest .....	816,709,495	827,331,011
	818,423,177	829,142,473
	13,125,015,819	12,818,322,142
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments .....	513,027,222	489,924,289
Pension division payments .....	7,918,547	10,611,187
Returns of contributions .....	2,150	116
Cash termination allowance and gratuities .....	11,086	
Commuted value payments .....	1,816,176	3,053,328
Transfers to other pension funds .....	220,681	99,649
Interest on returns of contributions .....	2,107	
Administrative expenses .....	6,500,770	8,040,931
Actuarial liability adjustment .....		
	529,498,739	511,729,500
Closing balance .....	12,595,517,080	12,306,592,642



## Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Royal Canadian Mounted Police Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.25

### ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2009-2010	2008-2009
	\$	\$
Opening balance .....	11,698,838	11,186,955
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears) .....	119,012,892	109,897,405
Contributions by the Government .....	255,926,319	245,189,558
Transfers from other pension funds .....	1,726,185	3,889,001
	376,665,396	358,975,964
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments .....	42,861,173	34,899,605
Minimum benefits .....	66,464	
Pension division payments .....	2,805,547	2,399,360
Returns of contributions .....	129,550	150,643
Cash termination allowance and gratuities .....		
Commutated value payments .....	4,915,742	4,106,913
Transfers to other pension funds .....	535,590	358,422
Interest on returns of contributions .....	8,964	15,413
Administrative expenses .....	2,110,662	2,261,585
	53,433,692	44,191,941
Receipts and other credits less payments and other charges .....	323,231,704	314,784,023
Transfers to Pension Investment Board .....	321,726,505	314,272,140
Closing balance .....	13,204,037	11,698,838

## Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.26

### MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2009-2010	2008-2009
	\$	\$
Opening balance .....	562,661,375	523,098,300
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current .....	1,777,504	1,654,696
Arrears of principal, interest and mortality insurance .....	43,731	35,485
Government contributions—		
Current .....	6,800,618	6,065,645
Interest .....	57,879,875	53,771,144
	66,501,728	61,526,970
	629,163,103	584,625,270
PAYMENTS AND OTHER CHARGES—		
Annual allowances .....	22,448,720	21,404,062
Withdrawal allowances .....		356,330
Interest on withdrawals .....		10,483
Pension division payments .....		193,020
Transfers to other pension funds .....		
	22,448,720	21,963,895
Closing balance .....	606,714,383	562,661,375

## Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.27

### MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2009-2010	2008-2009
	\$	\$
Opening balance .....	181,228,970	165,999,787
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current .....	2,681,546	2,611,407
Arrears of principal, interest and mortality insurance .....	29,427	32,820
Government contributions—		
Current .....	18,071,572	17,921,071
Interest .....	19,272,737	17,734,300
Actuarial liability adjustment .....	600,000	600,000
	40,655,282	38,899,598
	221,884,252	204,899,385
PAYMENTS AND OTHER CHARGES—		
Annual allowances .....	8,697,147	7,431,275
Refundable tax remitted to Canada		
Revenue Agency .....	15,693,048	15,438,016
Withdrawals .....	29,158	584,741
Interest on withdrawals .....	1,404	19,867
Pension division payments .....		196,516
	24,420,757	23,670,415
Closing balance .....	197,463,495	181,228,970

## Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were between age 50 and 54 and declared surplus as part of a three year Government downsizing initiative which ended on March 31, 1998. It pays the difference between an unreduced pension and the reduced pension for early retirement payable from the Public Service Superannuation Account. The RCA No.2 was created April 1, 1995 and is funded entirely by the Government.

TABLE 6.28

## RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2009-2010	2008-2009	2009-2010	2008-2009	2009-2010	2008-2009	2009-2010	2008-2009	2009-2010	2008-2009
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance .....	701,293,471	643,763,221	216,750,935	183,020,932	26,020,377	23,716,847	810,243,768	818,932,811	1,754,308,551	1,669,433,811
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees .....	9,185,855	7,853,922	2,510,265	2,390,119	205,754	366,398			11,901,874	10,610,439
Retired employees .....	298,634	215,688							298,634	215,688
Public Service corporation employees .....	1,374,869	1,521,120							1,374,869	1,521,120
Employer contributions—										
Government .....	69,466,421	57,847,179	61,790,926	54,764,286	1,813,012	2,914,776			133,070,359	115,526,241
Public Service corporations .....	10,412,725	10,573,680							10,412,725	10,573,680
Transfers from other pension funds .....	2,254	5,242							2,254	5,242
Refundable tax .....							9,733,092	7,714,836	9,733,092	7,714,836
Interest .....	49,218,888	47,060,117	16,197,106	14,246,848	1,801,845	1,747,333	52,594,489	55,324,922	119,812,328	118,379,220
Actuarial liability adjustment .....							6,200,000	9,500,000	6,200,000	9,500,000
	139,959,646	125,076,948	80,498,297	71,401,253	3,820,611	5,028,507	68,527,581	72,539,758	292,806,135	274,046,466
	841,253,117	768,840,169	297,249,232	254,422,185	29,840,988	28,745,354	878,771,349	891,472,569	2,047,114,686	1,943,480,277
PAYMENTS AND OTHER CHARGES—										
Annuities .....	13,512,882	11,311,168	2,026,427	1,619,696	425,712	403,234	82,188,537	81,228,801	98,153,558	94,562,899
Minimum benefits .....	4,816	149,858							4,816	149,858
Pension division .....	238,432	800,968	113,972				6,030		352,404	806,998
Transfer value and interest .....	564,683	489,657	233,728	217,604					798,411	707,261
Returns of contributions—										
Government employees .....	17,676	27,674		12,300	699				18,375	39,974
Public Service corporation employees .....	1,784	1,318							1,784	1,318
Transfers .....	331,932	1,772,445	15,210			4,511			347,142	1,776,956
Refundable tax .....	58,889,812	52,993,610	39,065,451	35,821,650	1,743,060	2,311,202			99,698,323	91,126,462
	73,562,017	67,546,698	41,454,788	37,671,250	2,169,471	2,724,977	82,188,537	81,228,801	199,374,813	189,171,726
Closing balance .....	767,691,100	701,293,471	255,794,444	216,750,935	27,671,517	26,020,377	796,582,812	810,243,768	1,847,739,873	1,754,308,551

## Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

**TABLE 6.29**  
SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Judges		Others <sup>(1)</sup>		Total	
	2009-2010	2008-2009	2009-2010	2008-2009	2009-2010	2008-2009
	\$	\$	\$	\$	\$	\$
Opening balance .....	149,337,519	139,583,572	519,547	492,126	149,857,066	140,075,698
RECEIPTS AND OTHER CREDITS—						
Employee contributions—						
Government .....	2,907,209	2,794,108	18,980	16,578	2,926,189	2,810,686
Matching contributions—						
Government .....	2,907,209	2,794,108	19,239	16,411	2,926,448	2,810,519
Interest .....	3,589,951	4,165,731	12,528	14,668	3,602,479	4,180,399
	9,404,369	9,753,947	50,747	47,657	9,455,116	9,801,604
	158,741,888	149,337,519	570,294	539,783	159,312,182	149,877,302
PAYMENTS AND OTHER CHARGES—						
Annuities .....			25,553	20,236	25,553	20,236
Returns of contributions .....						
			25,553	20,236	25,553	20,236
Closing balance .....	158,741,888	149,337,519	544,741	519,547	159,286,629	149,857,066

<sup>(1)</sup> Includes lieutenant governors and non-career diplomats.

## Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of \$1,064 million in net losses (\$315 million in net losses in 2009) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and increased pension costs for the year.

An amount of \$7 million (\$32 million in 2009) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of \$489 million was debited (\$63 million credited in 2009) to this account and decreased (increased in 2009) pension costs to adjust for the difference between the Government contributions and the net cost of current services.

An amount of \$1,726 million was credited to this account (\$1,503 million in 2009) to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of \$2,101 million (\$2,413 million in 2009) was recorded in this account to record the expected return on the pension plan investments.

As well, a consolidation adjustment of \$107 million (\$99 million in 2009) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unamortized estimation adjustment of \$13,164 million in net losses (\$12,590 million in 2009) will be amortized to this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be \$224 million higher (\$648 million lower in 2009) than the balance of the superannuation accounts, plus the market related value of the assets invested in PSP Investments and the contributions receivable from employees for past service. This amount is made up of:

	Excess (shortfall) (in millions of dollars)	
	2010	2009
Public Service Pension Plan—		
Public Service Superannuation		
Account .....	7,504	6,453
Public Service Pension Fund .....	(6,266)	(5,892)
Retirement Compensation Arrangements .....	(1,519)	(1,337)
	(281)	(776)
Canadian Forces Pension Plan—		
Canadian Forces Superannuation		
Account .....	3,798	4,639
Canadian Forces Pension Fund .....	(1,811)	(1,271)
Reserve Force Pension Fund .....	(189)	(154)
Retirement Compensation Arrangements .....	(39)	(81)
	1,759	3,133
Royal Canadian Mounted Police		
Pension Plan—		
Royal Canadian Mounted Police		
Superannuation Account .....	965	845
Royal Canadian Mounted		
Police Pension Fund .....	(706)	(580)
Retirement Compensation Arrangements .....	(23)	(10)
	236	255
Members of Parliament Pension Plan—		
Members of Parliament Retiring Allowances	208	158
Retirement Compensation Arrangements .....	(155)	(159)
	53	(1)
Pension plan for federally appointed		
judges .....	(1,991)	(1,963)
Total .....	(224)	648



## Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members), can benefit, during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. Benefits for members of the Royal Canadian Mounted Police are paid to both current and former members. These are primarily

post-employment benefits, but some benefits are also paid during employment to still-serving members. They include disability and associated benefits paid to veterans or Royal Canadian Mounted Police members, or to their beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.30 presents the balance of these liabilities at year-end.

**TABLE 6.30**  
**OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Veterans' disability and other future benefits .....	29,602,000,000	3,816,000,000	2,993,000,000	30,425,000,000
Royal Canadian Mounted Police disability and other future benefits .....	1,825,000,000	508,000,000	89,000,000	2,244,000,000
Public Service Health Care Plan .....	11,259,000,000	2,416,000,000	385,000,000	13,290,000,000
Pensioners' Dental Services Plan .....	2,050,000,000	779,000,000	521,000,000	2,308,000,000
Severance and other benefits .....	4,876,000,000	849,000,000	464,000,000	5,261,000,000
Workers' compensation .....	699,000,000	114,000,000	114,000,000	699,000,000
<b>Total .....</b>	<b>50,311,000,000</b>	<b>8,482,000,000</b>	<b>4,566,000,000</b>	<b>54,227,000,000</b>

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net

of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2010		2009	
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits .....	40,090	(9,665)	30,425	29,602
Royal Canadian Mounted Police disability and other future benefits .....	3,599	(1,355)	2,244	1,825
Public Service Health Care Plan .....	18,573	(5,283)	13,290	11,259
Pensioners' Dental Services Plan .....	2,433	(125)	2,308	2,050
Severance and other benefits .....	5,941	(680)	5,261	4,876
Workers' compensation .....	755	(56)	699	699
<b>Total .....</b>	<b>71,391</b>	<b>(17,164)</b>	<b>54,227</b>	<b>50,311</b>

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

In 2010, the extension of veteran benefits to eligible allied war veterans and an increase in the contribution rate for members of the Pensioners' Dental Services Plan resulted in a one-time estimated past service cost of \$196 million for veteran future benefits and a one-time estimated past service cost reduction of \$450 million for the Pensioners' Dental Services

Plan. These amendments also resulted in the immediate recognition of unamortized estimation gains of \$5 million related to veteran benefits and unamortized estimation losses of \$450 million related to the Pensioners' Dental Services Plan.

In 2009, there were no amendments made to other employee and veteran future benefit plans that resulted in the recognition of one-time past service costs.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2010					2009	
	Benefits earned	Plan amendments	Amortization of estimation adjustments	Net benefit expense	Interest cost	Total	Total
Veterans' disability and other future benefits <sup>(1)</sup> .....	642	196	1,574	2,412	1,399	3,811	3,260
Royal Canadian Mounted Police disability and other future benefits .....	203		174	377	131	508	382
Public Service Health Care Plan .....	733		989	1,722	694	2,416	1,675
Pensioners' Dental Services Plan .....	108	(450)	562	220	109	329	232
Severance and other benefits .....	499		142	641	208	849	658
Workers' compensation .....	78		11	89	25	114	166
Total .....	2,263	(254)	3,452	5,461	2,566	8,027	6,373

(1) Benefits earned includes a one-time adjustment of \$115 million related to the Funeral and Burial Program for veterans that was recorded in 2010 for the first time.

## OTHER LIABILITIES

Other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act*, as well as specified purpose accounts opened under the authority of section 21 of the *Financial Administration Act* or of other specific legislation. Specified purpose accounts are an accounting classification used to record transactions and expenditures in respect of money payable out of the Consolidated Revenue Fund under statutory authorities, pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

## Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, the fair value of the Plan's net assets is \$131.4 billion (\$110.0 billion in 2009).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, in-

terest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Board (the Board). The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Amendments to the *Canada Pension Plan Act* and the *Canada Pension Plan Investment Board Act* that became effective April 1, 2004 provides for weekly transfers to the Board of any amounts held in the Account that exceed the immediate obligation of the Plan. It also allows interest to be either credited to or charged to the Account based on its closing position.

Table 6.31 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

**TABLE 6.31**  
DUE TO CANADA PENSION PLAN

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements .....	110,021,628,689	52,259,263,615	30,860,441,959	131,420,450,345
Less: Receivables, net of liabilities .....	4,430,078,945	3,614,994,599	4,430,078,945	3,614,994,599
Accumulated net income from Canada Pension Plan Investment Board's operations .....	8,579,000,000	15,982,000,000		24,561,000,000
	97,012,549,744	32,662,269,016	26,430,363,014	103,244,455,746
Less: transfers to Canada Pension Plan Investment Board .....	96,922,426,913	24,160,983,192	30,308,227,015	103,069,670,736
Deposit with the Receiver General for Canada .....	90,122,831	56,823,252,208	56,738,590,029	174,785,010

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2009 and 2010 calendar years, subject to maximum combined contributions of \$4,237 and \$4,326 respectively;
- (b) income from the average daily operating balance deposited with the Receiver General for Canada;
- (c) gains on investments held by the Board; and,
- (d) payments received on overpayments established.

Payments and other charges include:

- (a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;
- (b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- (d) costs of administration of the Plan;
- (e) funds transferred to the Board; and,
- (f) losses on investments held by the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the 23<sup>rd</sup> *Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

## Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Government annual surplus.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any credit needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2010, over 51,938 annuitants held 55,857 active contracts, each annuitant receiving an average payment of \$660.00. During the year, 210 deferred annuities came into payment and another 43 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2010, there were 1,103 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2009-2010 fiscal year, 4,623 annuities were terminated or adjusted as a result of annuitant deaths: 2,961 group certificates and 1,662 individual contracts. The average age at death for males was 85.6 while the female age at death averaged 88.9.

Total income amounted to \$17.5 million, \$17.2 million of which represented interest of 7 percent credited to the Account. Premiums received totaled \$18,133. Total disbursements of \$38.7 million originated mainly from the \$38.4 million in payments made under matured annuities. An amount of \$66,078 was used to refund premiums at death before maturity or when the annuity would have been too small, and \$104,940 was transferred to the Government's revenues as a result of unclaimed annuities.

The opening balance of \$267.2 million was reduced due to a surplus as at April 1, 2009 of \$3.2 million, transferred to the Government's revenues, and disbursements exceeding income by \$21.2 million during 2009-2010. Since the actuarial reserves required as of March 31, 2010 were only \$243.5 million, an excess amount of \$2.5 million was also transferred to the Government's revenues.

During the year, debts totalling \$84,434 related to overpayments were written-off pursuant to Human Resources and Skills Development Vote 7c, *Appropriation Act No. 5, 2009-2010*.

## Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show

the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.32 presents a summary of the balances and transactions in deposit and trust accounts.

**TABLE 6.32**  
**DEPOSIT AND TRUST ACCOUNTS**

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
<b>Deposit accounts—</b>				
Agriculture and Agri-Food—				
Contractors' security deposits—Certified cheques.....	9,000	73,152		82,152
Canadian Dairy Commission—				
Canadian Dairy Commission account.....		12,199,073	12,199,073	
Canadian Food Inspection Agency—				
Contractors' security deposits—Cash.....	51,783	50,000		101,783
	60,783	12,322,225	12,199,073	183,935
Canada Revenue Agency—				
Guarantee deposits.....	108,197,993	29,752,410	38,117,050	99,833,353
Less: securities held in trust.....	394,000	5,000		389,000
	107,803,993	29,757,410	38,117,050	99,444,353
<b>Finance—</b>				
Canada Development Investment Corpora- tion—				
Holdback—Privatization.....	44,274,598	98,782	5,000,000	39,373,380
Canada Hibernia Holding Corporation—				
Abandonment reserve fund.....	93,505,999	212,809		93,718,808
Swap collateral deposit.....		329,511,805		329,511,805
	137,780,597	329,823,396	5,000,000	462,603,993
<b>Fisheries and Oceans—</b>				
Guarantee deposits—Fish Habitat Preservation.....		30,000	25,000	5,000
<b>Human Resources and Skills Development—</b>				
Canada Labour Code—Other.....	96,753	512,332	476,929	132,156
Canada Labour Code—Wage recovery appeals.....	505,412	1,238,975	447,145	1,297,242
Fair Wages Deposit Account.....		6,449	6,449	
	602,165	1,757,756	930,523	1,429,398
<b>Indian Affairs and Northern Development—</b>				
Field British Columbia and Yukon Operations of the Northern Canada Power Commission.....	992,587			992,587
Guarantee deposits.....	364,574,685	45,686,780	47,338,566	362,922,899
Less: securities held in trust.....	350,324,791	43,619,114	42,685,863	349,391,540
	14,249,894	89,305,894	90,024,429	13,531,359
Guarantee deposits—Oil and gas.....	528,595,667	3,167,384	21,429,268	510,333,783
Less: securities held in trust.....	524,313,176	19,487,510		504,825,666
	4,282,491	22,654,894	21,429,268	5,508,117
Guarantee deposits—Reserve resources.....	766,953			766,953
Special accounts—Section 63, Indian Act.....	145,118	1,073,933	1,128,989	90,062
Less: deposits in special bank accounts.....	145,118	1,128,989	1,073,933	90,062
	20,291,925	114,163,710	113,656,619	20,799,016
<b>Justice—</b>				
Courts Administration Service—				
Security for costs.....	25,431	58		25,489
Supreme Court of Canada—				
Security for costs.....	391,979	2,580	4,324	390,235
	417,410	2,638	4,324	415,724



TABLE 6.32

## DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Natural Resources—				
Guarantee deposits—Oil and gas.....	237,567,737	269,213,873	272,930,257	233,851,353
Less: securities held in trust.....	227,780,810	227,780,810	229,218,363	229,218,363
	9,786,927	496,994,683	502,148,620	4,632,990
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits—Election and referendum.....	417,000	23,000	338,000	102,000
Public Safety and Emergency Preparedness—				
Canada Border Services Agency—				
Guarantee deposits.....	6,196,071	3,115,662	303,999	9,007,734
Less: securities held in trust.....	138,300	1,000		137,300
	6,057,771	3,116,662	303,999	8,870,434
General security deposits.....	4,542,062	472,223		5,014,285
Immigration guarantee fund.....	27,765,797	8,049,457	9,274,728	26,540,526
Temporary deposits received from importers.....	963,112		902,315	60,797
	39,328,742	11,638,342	10,481,042	40,486,042
Royal Canadian Mounted Police—				
Contractors' security deposits—Cash.....	217,696	25,700	222,294	21,102
Guarantee deposits.....		10,000	10,000	
	217,696	35,700	232,294	21,102
Public Works and Government Services—				
Contractors' security deposits—Cash.....	6,426,742	4,031,100	2,555,658	7,902,184
Deposits on disposals.....	348,795	6,641,500	6,212,078	778,217
Seized property—Cash.....	77,934,742	5,678,466	1,067,867	82,545,341
	84,710,279	16,351,066	9,835,603	91,225,742
Other departments and agencies—				
Contractors' security deposits—				
Bonds.....	2,688,241			2,688,241
Less: securities held in trust.....	2,688,241			2,688,241
Cash.....	3,055,456	12,252,851	13,224,176	2,084,131
Certified cheques.....	15,450			15,450
Less: securities held in trust.....	10,000			10,000
	5,450			5,450
	3,060,906	12,252,851	13,224,176	2,089,581
Total deposit accounts.....	404,478,423	1,025,152,777	706,192,324	723,438,876
Trust accounts—				
Human Resources and Skills Development—				
Indian Residential Schools Settlement Agreement—				
Common Experience Payments.....	433,231,527	1,004,364	60,013,800	374,222,091
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.33.....	839,522,951	115,064,103	170,519,564	784,067,490
Revenue accounts, Table 6.34.....	232,285,848	90,356,058	80,557,736	242,084,170
	1,071,808,799	205,420,161	251,077,300	1,026,151,660
Indian estate accounts.....	15,238,286	6,451,562	4,981,188	16,708,660
Indian savings accounts.....	39,699,771	2,516,853	4,214,657	38,001,967
	1,126,746,856	214,388,576	260,273,145	1,080,862,287
Industry—				
Restitutions under the Competition Act.....	6,085		4,562	1,523
National Defence—				
Estates—Armed services.....	212,481	66,550,267	66,212,670	550,078
Public Safety and Emergency Preparedness—				
Canadian Security Intelligence Service—				
Scholastic awards.....	27,678	62	1,000	26,740
Correctional Service—				
Inmates' trust fund.....	15,524,391	40,689,253	39,834,805	16,378,839

TABLE 6.32

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Royal Canadian Mounted Police— Benefit trust fund.....	2,352,126 17,904,195	85,456 40,774,771	129,983 39,965,788	2,307,599 18,713,178
Veterans Affairs—				
Administered accounts .....	1,789,900	87,114	883,068	993,946
Estates fund.....	1,622,976	891,635	717,359	1,797,252
Veterans administration and welfare trust fund .....	1,287,097 4,699,973	103,781 1,082,530	172,060 1,772,487	1,218,818 4,010,016
Total trust accounts .....	1,582,801,117	323,800,508	428,242,452	1,478,359,173
Total deposit and trust accounts .....	1,987,279,540	1,348,953,285	1,134,434,776	2,201,798,049

**Contractors' security deposits—Certified cheques—Agriculture and Agri-Food**

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

**Canadian Dairy Commission account**

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

**Contractors' security deposits—Cash—Canadian Food Inspection Agency**

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

**Guarantee deposits—Canada Revenue Agency**

This account was established to record cash securities required to guarantee payment of Goods and Services Tax (GST) as it relates to non-resident registrants and, certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

Securities held in trust by the Agency are made up of cash deposited to the Consolidated Revenue Fund.

**Holdback—Privatization—Canada Development Investment Corporation**

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

**Abandonment reserve fund—Canada Hibernia Holding Corporation**

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

**Swap collateral deposits**

This account was established to record cash received as credit support under a collateral agreement with financial institutions.

**Guarantee deposits—Fish Habitat Preservation**

This account was established to record cash and securities deposited as guarantees for preservation of fish habitat as required by permits, leases or authorizations, pursuant to Section 35 of the *Fisheries Act*. Interest is not allowed on cash deposits.

**Canada Labour Code—Other**

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

**Canada Labour Code—Wage Recovery Appeals**

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

### **Fair wages deposit account**

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

### **Field British Columbia and Yukon Operations of the Northern Canada Power Commission**

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

### **Guarantee deposits—Indian Affairs and Northern Development**

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

### **Guarantee deposits—Oil and gas—Indian Affairs and Northern Development**

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

### **Guarantee deposits—Reserve resources**

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

### **Special accounts—Section 63, Indian Act**

This account was established to record funds held for Indians in authorized banks across Canada. These funds include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

### **Security for costs—Courts Administration Service**

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the funds paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such funds, in accordance with an order/judgment of the Court.

### **Security for costs—Supreme Court of Canada**

This account was established to record security to the value of \$500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

### **Guarantee deposits—Oil and gas—Natural Resources**

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

### **Candidates' and committees' deposits—Election and referendum**

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

### **Guarantee deposits—Canada Border Services Agency**

This account was established to record cash required to guarantee payment of customs duties on imported goods pursuant to the *Customs Act*.

### **General security deposits**

This account was established to record general security deposits from transportation companies in accordance with subsection 148 of the *Immigration and Refugee Protection Act*.

### **Immigration guarantee fund**

This account was established by sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

**Temporary deposits received from importers**

This account was established to record temporary security deposits received from importers to ensure compliance with various (Customs) regulations regarding temporary entry of goods.

**Contractors' security deposits—Cash—Royal Canadian Mounted Police**

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

**Guarantee deposits—Royal Canadian Mounted Police**

This account was established to record cash securities received as part of a rental agreement.

**Contractors' security deposits—Cash—Public Works and Government Services**

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

**Deposits on disposals**

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on disposals of properties.

**Seized property—Cash**

This account was established pursuant to the *Seized Property Management Act*, to record seized cash. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

**Contractors' security deposits—Other departments and agencies**

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

**Indian Residential Schools Settlement Agreement—Common Experience Payments**

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts received and paid under article 5 of the Indian Residential Schools Settlement Agreement. It was established on September 19, 2007, and provides for the payment of Common Experience Payments to eligible former students of recognized Indian Residential Schools. The account is credited with interest pursuant to section 21(2) of the *Financial Administration Act*. The Designated Amount Fund is co-administered by Indian Affairs and Northern Development and Human Resources and Skills Development.

**Indian band funds**

This account was established to record funds belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

**TABLE 6.33****INDIAN BAND FUNDS—CAPITAL ACCOUNTS**

	2009-2010	2008-2009
	\$	\$
Opening balance .....	839,522,951	763,267,612
RECEIPTS AND OTHER CREDITS—		
Oil royalties .....	63,217,412	69,901,479
Gas royalties .....	39,225,190	148,935,569
Sundries .....	12,621,501	19,019,331
	115,064,103	237,856,379
	954,587,054	1,001,123,991
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution .....	15,610,900	23,069,592
Transfer pursuant to section 64 of the Indian Act .....	149,542,307	138,529,017
Sundries .....	5,366,357	2,431
	170,519,564	161,601,040
Closing balance .....	784,067,490	839,522,951

**TABLE 6.34****INDIAN BAND FUNDS—REVENUE ACCOUNTS**

	2009-2010	2008-2009
	\$	\$
Opening balance .....	232,285,848	218,294,862
RECEIPTS AND OTHER CREDITS—		
Government interest .....	40,490,027	41,124,580
Court awards and settlements .....	3,029,597	13,669,273
Land and other claim settlements .....	3,129,898	200,000
Sundries .....	43,706,536	35,101,848
	90,356,058	90,095,701
	322,641,906	308,390,563
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution .....	1,575,679	2,057,890
Transfer pursuant to section 69 of the Indian Act .....	68,630,573	66,695,244
Sundries .....	10,351,484	7,351,581
	80,557,736	76,104,715
Closing balance .....	242,084,170	232,285,848



## Indian estate accounts

These accounts were established to record funds received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

## Indian savings accounts

These accounts were established to record funds received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

## Restitutions under the Competition Act

This account was established to facilitate judgements rendered under section 52 of the *Competition Act*, and account for funds received in trust for restitution and for subsequent payment.

## Estates—Armed services

This account was established to record the service estates pursuant to section 42 of the *National Defence Act* of officers and non-commissioned members who die during their service in the Canadian Forces. Under the administration of the Judge Advocate General, in his capacity as Director of Estates, net assets of estates are distributed to the lawful representative of the personal estate.

## Scholastic awards

This account was established to record donations of \$26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

## Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with funds received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, funds received for inmates while in custody, funds received from sales of hobby craft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

## Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record funds received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

## Administered accounts

Pursuant to section 41 of the *Pension Act*, section 15 of the *War Veterans Allowance Act*, section 55 of the Veterans Treatment Regulations and section 8 of the Guardianship of Veterans Property Regulations, these accounts are under the jurisdiction of the Department of Veterans Affairs. Funds held in these accounts include: (a) pensions, war veterans allowances and treatment allowances placed under the administration of the Department of Veterans Affairs; and, (b) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

## Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the appropriate legislative authority.

## Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc. received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.



## Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.35 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.35

### OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation .....	1,027,842	5,679,762	1,027,842	5,679,762
Human Resources and Skills Development—				
Civil service insurance fund .....	5,763,935	58,096	264,522	5,557,509
National Defence—				
Regular force death benefit account,				
Table 6.36 .....	192,592,769	31,981,145	32,460,980	192,112,934
Treasury Board—				
Public Service death benefit account,				
Table 6.37 .....	2,702,221,845	281,021,807	154,383,630	2,828,860,022
Veterans Affairs—				
Returned soldiers' insurance fund .....	12,876	1,291	1,846	12,321
Veterans insurance fund .....	4,879,870	136,489	853,665	4,162,694
	4,892,746	137,780	855,511	4,175,015
Total insurance and death benefit accounts .....	2,906,499,137	318,878,590	188,992,485	3,036,385,242
Pension accounts—				
Human Resources and Skills Development—				
Annuities agents' pension account .....	529	1,448	1,246	731
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Dependants' pension fund .....	27,831,547	1,815,007	2,596,821	27,049,733
Total pension accounts .....	27,832,076	1,816,455	2,598,067	27,050,464
Other accounts—				
Agriculture and Agri-Food—				
Agrinvest Program .....	357,845,466	421,835,762	239,187,554	540,493,674
Canadian Agricultural Income Stabilization .....	60,643,943	117,265,942	116,705,223	61,204,662
Canadian Food Inspection Agency—				
Shared-cost agreements .....	1,792,467	641,172	819,320	1,614,319
	420,281,876	539,742,876	356,712,097	603,312,655
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account .....	203,000	340,653	543,653	
Canada Revenue Agency—				
Deposits/Disbursements—Worker's				
Compensation Board .....		230,453,766	230,278,771	174,995
Underground Economy Working Group .....		225,990	225,990	
		230,679,756	230,504,761	174,995
Canadian Heritage—				
Miscellaneous projects deposits .....	188,717	114,058	173,477	129,298
Library and Archives of Canada—				
Special Operating Account .....	389,875	523,142	624,579	288,438
Telefilm Canada—				
Advance account .....	47,278,709	145,139,837	155,027,264	37,391,282
	47,857,301	145,777,037	155,825,320	37,809,018

TABLE 6.35

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Citizenship and Immigration—				
Immigrant investor program.....	33,600,000	911,597,444	870,397,444	74,800,000
Environment—				
Miscellaneous projects deposits .....	5,398,402	2,228,683	2,833,128	4,793,957
Parks Canada Agency—				
Miscellaneous projects deposits .....	1,466,256	983,083	1,382,727	1,066,612
	6,864,658	3,211,766	4,215,855	5,860,569
Finance—				
Common school funds—Ontario and Quebec .....	2,677,771			2,677,771
Foreign claims fund.....	179,020			179,020
War claims fund—World				
War II.....	4,236			4,236
	2,861,027			2,861,027
Fisheries and Oceans—				
Federal/provincial cost-sharing				
agreements .....	1,039,537	3,899,733	4,210,316	728,954
Miscellaneous projects deposits .....	11,600,161	65,615,444	48,575,527	28,640,078
Sales of seized assets.....	714,283	731,717	492,156	953,844
	13,353,981	70,246,894	53,277,999	30,322,876
Foreign Affairs and International Trade—				
Canada Foundation account .....	358,522			358,522
Less: securities held in trust.....	351,370			351,370
deposits in a special bank account .....	7,152			7,152
Financial assistance to Canadians abroad .....	79,273	1,051,022	1,003,277	127,018
Funds from non-governmental organizations .....	1,506,295	4,002,055	4,013,122	1,495,228
Shared-cost projects.....	9,715,512	19,053,479	18,192,873	10,576,118
Canadian International Development Agency—				
Shared-cost projects—Support to various programs				
(previously Support to education programs).....	1,000,000	11,968,005	11,880,484	1,087,521
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements.....	1,099			1,099
	12,302,179	36,074,561	35,089,756	13,286,984
Health—				
Collaborative research projects .....	2,075,865	1,374,593	872,239	2,578,219
Miscellaneous federal/provincial projects .....	1,489,780	357,999	494,129	1,353,650
World Health Organization .....	104,515			104,515
Public Health Agency of Canada—				
Collaborative research projects .....	1,222,007	379,515	350,521	1,251,001
Miscellaneous federal/provincial projects .....	983,238	9,950	6,991	986,197
	5,875,405	2,122,057	1,723,880	6,273,582
Human Resources and Skills Development—				
Canada Millennium Scholarship foundation				
Excellence Awards.....		14,824,352	420,511	14,403,841
Federal/provincial shared-cost project .....	2,637,081	38,793,228	40,992,174	438,135
Federal/provincial shared-cost project—				
Interprovincial Computerized Examination				
Management System (ICEMS).....	1,814,798	1,022,822	897,362	1,940,258
Labour standards suspense account.....	1,477,825	5,167	3,369	1,479,623
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-British Columbia .....	11,032,932	290,629,000	294,282,817	7,379,115
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Newfoundland				
and Labrador.....		58,234,425	54,800,993	3,433,432
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Nova Scotia.....		67,597,524	63,721,195	3,876,329
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Ontario .....	14,187,757	582,683,000	580,756,612	16,114,145

TABLE 6.35

## OTHER SPECIFIED PURPOSE ACCOUNTS—Continued

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)-Yukon Territory .....		650,000	376,704	273,296
Canadian Centre for Occupational Health and Safety— Shared-cost agreements .....	45,000 31,195,393	63,000 1,054,502,518	1,036,251,737	108,000 49,446,174
Indian Affairs and Northern Development—				
Indian special accounts .....	387,408	2,634		390,042
Indian band funds—				
Shares and certificates .....	20,000			20,000
Less: securities held in trust .....	20,000			20,000
Indian compensation funds .....	222,340			222,340
Indian moneys suspense account .....	33,294,952	20,870,136	16,687,770	37,477,318
Non-Indian moneys .....	(247,958) 33,656,742	17,933,510 38,806,280	16,990,152 33,677,922	695,400 38,785,100
Industry—				
Canada/Provinces Business Service Centre .....	1,763	400,000	269,940	131,823
Income from securities in trust—Bankruptcy and Insolvency Act .....	52,031			52,031
Petro-Canada Enterprises Inc.—Unclaimed shares .....	689,150			689,150
Securities in trust—Bankruptcy and Insolvency Act .....	31,266			31,266
Less: securities held in trust .....	31,266			31,266
Shared-cost/joint project agreements—Research .....	81,895	65,000	4,694	142,201
Shared-cost projects .....	1,148,229	838,429	715,056	1,271,602
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act .....	19,014,451	2,649,707	1,447,615	20,216,543
Canada Business Corporations Act .....	7,552,344	2,095,271	671,558	8,976,057
Winding-up and Restructuring Act .....	1,281,344	18,129		1,299,473
Canadian Space Agency—				
Radarsat .....	104,300		4,421	99,879
Statistics Canada—				
Project deposits .....	4,714,916 34,640,423	102,946,526 109,013,062	101,917,025 105,030,309	5,744,417 38,623,176
Justice—				
Courts Administration Service—				
Special account .....	6,437,289	2,460,815	1,540,622	7,357,482
Offices of the Information and Privacy Commissioners of Canada—				
Cost-sharing agreement .....		19,357	11,294	8,063
	6,437,289	2,480,172	1,551,916	7,365,545
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta .....	1,271,612	2,345,740	808,719	2,808,633
Wainwright, Alberta .....	1			1
Other activities .....	471,269		471,269	
Federal Republic of Germany—				
German Army—Shilo, Manitoba .....	215,937	73,250	289,187	
Netherlands .....	1,405,096			1,405,096
Italian Air Force Training .....	9,097	54,234	63,331	
Air projects .....	1			1
Security .....	3,736,049	947,110	286,395	4,396,764
Assistant Deputy Minister (Materiel) .....	544,175		544,175	
	7,653,237	3,420,334	2,463,076	8,610,495
Joint research and development projects .....	9,042,532	22,875,082	27,034,990	4,882,624
Non-government agencies .....	2,895,688	24,110,514	23,976,792	3,029,410
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects .....	2			2
The Military Museum .....	222,773 19,814,232	10,244,962 60,650,892	10,467,735 63,942,593	16,522,531

TABLE 6.35

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2009	Receipts and other credits	Payments and other charges	March 31/2010
	\$	\$	\$	\$
Natural Resources—				
Market development incentive payments—Alberta .....	4,664,104	4,664,104	4,664,104	4,664,104
Newfoundland Offshore Revenue Account .....	2	968,223,044	968,223,044	2
Nova Scotia Offshore Revenue Account .....		79,363,670	79,363,670	
Shared-cost agreements—Research .....	793,591	19,953,369	15,515,926	5,231,034
Shared-cost projects .....	11,668,672		9,661,103	2,007,569
Canadian Nuclear Safety Commission—				
Security equipment purchases .....	104,571	310,845	221,440	193,976
	17,230,940	1,072,515,032	1,077,649,287	12,096,685
Privy Council—				
Shared-cost projects—Media travel expenses .....	834,671	656,178	560,366	930,483
Public Safety and Emergency Preparedness—				
Joint research and development projects .....	1,273,297		1,273,297	
Royal Canadian Mounted Police—				
Joint research and development projects .....	1,301,282		638,639	662,643
Seized assets—Canadian funds .....	650,222			650,222
	3,224,801		1,911,936	1,312,865
Public Works and Government Services—				
Credit card—Special project fund .....	924,992			924,992
Francophone Summits .....	23,037	66,748	85,052	4,733
Military purchases excess funds deposit .....	198,351,022		5,515,539	192,835,483
Less: securities held in trust .....	198,351,022	5,515,539	5,515,539	192,835,483
	948,029	5,582,287	5,600,591	929,725
Veterans Affairs —				
Shared-cost agreements .....	17,273	40,662	41,102	16,833
Total .....	691,199,220	4,284,040,127	4,034,508,524	940,730,823
Less: consolidation adjustment <sup>(1)</sup> .....	47,278,709	9,887,427		37,391,282
Total other accounts .....	643,920,511	4,293,927,554	4,034,508,524	903,339,541
Total other specified purpose accounts .....	3,578,251,724	4,614,622,599	4,226,099,076	3,966,775,247

<sup>(1)</sup> Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

### Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

### Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1<sup>st</sup>, 1997, the Department of Human Resources and Skills Development (Human Resources and Skills Development) assumed responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2010 was 1,059 and the average age of the policyholders was 89.6 years. During the year, premiums of \$1,246 were received. Death benefits, settlement annuities and premium refunds of \$264,522 were paid during 2009-2010.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at \$5,557,509 as at March 31, 2010. The balance in the Account as at March 31, 2010 is \$5,500,660. The deficit as at March 31, 2010 is therefore \$56,849. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of \$56,849 has therefore been credited to the Account in 2009-2010.

**Regular force death benefit account**

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members and former members of the Canadian Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants; (c) single premiums payable by the Government in respect of participants who became entitled to a basic benefit of \$5,000 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants; (b) benefits paid in respect of elective; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

**TABLE 6.36****REGULAR FORCE DEATH BENEFIT ACCOUNT**

	2009-2010	2008-2009
	\$	\$
Opening balance .....	192,592,769	196,711,996
<b>RECEIPTS AND OTHER CREDITS—</b>		
Contributions by personnel .....	16,633,527	15,052,330
Government's contribution .....	2,075,662	2,293,568
Single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution .....	539,406	593,118
Interest .....	12,732,550	13,353,356
	31,981,145	31,292,372
	224,573,914	228,004,368
<b>PAYMENTS AND OTHER CHARGES—</b>		
Benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants .....	32,460,980	35,411,599
Closing balance .....	192,112,934	192,592,769

**Public Service death benefit account**

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, (b) benefits of \$10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$10,000 death benefit coverage for life has been made.

**TABLE 6.37****PUBLIC SERVICE DEATH BENEFIT ACCOUNT**

	2009-2010	2008-2009
	\$	\$
Opening balance .....	2,702,221,845	2,570,039,743
<b>RECEIPTS AND OTHER CREDITS—</b>		
Contributions—		
Employees—		
Government and Public Service corporations .....	87,993,370	81,448,228
Government—		
General .....	9,556,419	8,483,041
Single premium for \$10,000 .....	1,846,852	1,842,593
Public Service corporations .....	1,127,541	1,072,326
Interest .....	180,497,625	178,766,500
	281,021,807	271,612,688
	2,983,243,652	2,841,652,431
<b>PAYMENTS AND OTHER CHARGES—</b>		
Benefit payments—		
General .....	114,568,042	101,256,684
Life coverage for \$10,000 .....	39,735,887	37,663,129
Other death benefit payments .....	79,701	510,773
	154,383,630	139,430,586
Closing balance .....	2,828,860,022	2,702,221,845

**Returned soldiers' insurance fund**

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2009 of \$1,291 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was August 31, 1933.

**Veterans insurance fund**

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2009 of \$135,244 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was October 31, 1968.

**Annuities agents' pension account**

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.



## Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

## AgriInvest Program

On March 9, 2007, the Prime Minister announced the Government's intent to pursue agreement with the provinces and territories on a producer savings account program that would replace the coverage for small income declines provided by the Canadian Agricultural Income Stabilization (CAIS) program.

On June 29, 2007, the federal, provincial, and territorial Ministers of Agriculture agreed in *Growing Forward*, a bold market-driven vision for Canada's agriculture, agri-food and agri-based products industry. *Growing Forward* includes a new suite of business risk management programs that are more responsive, predictable and bankable for producers.

The new suite of business risk management programs were established under the *Farm Income Protection Act* and include the following:

- **AgriInvest:** A producer savings account program to help cover small margin declines.
- **AgriStability:** A program designed to cover larger margin declines caused by circumstances such as low prices, production losses, and rising input costs.
- **AgriInsurance:** A program that includes existing production insurance that offer protection for production losses by uncontrollable weather related perils and is being expanded to include other commodities.
- **AgriRecovery:** A disaster relief framework providing a coordinated process for federal, provincial and territorial governments to respond to disasters and help producers quickly.

The AgriInvest and AgriStability programs were set to replace CAIS starting with the 2007 program year.

AgriInvest and AgriStability programs are cost-shared with provinces and territories on a 60/40 basis. The provinces and territories are invoiced for their share of the contributions which are held in the specified purpose accounts. The specified purpose accounts are drawn down as AgriInvest account holders request withdrawals.

## Canadian Agricultural Income Stabilization

On December 11, 2003, the Minister of Agriculture and Agri-Food Canada announced that the Agricultural Policy Framework (APF) had received the necessary signatures required for the implementation. This resulted in the launching of the Canadian Agricultural Income Stabilization (CAIS) program and the ending of the Net Income Stabilization Account (NISA) program after the 2002 stabilization year.

The CAIS program was designed to help producers protect their farming operation from both small and large drops in income. In general, individuals or entities that derive income from primary production of agricultural commodities, as defined by the program, are eligible to participate in the CAIS program.

The CAIS program ended with the delivery of the 2006 program year benefits.

## Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Funds are disbursed on behalf of depositors as specific projects are undertaken.

## Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Funds are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

## Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Revenue Agency to record and forward on daily basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

## Underground Economy Working Group

This account was established to record the costs associated with the Underground Economy Working Group, which are shared between the CRA, the provinces and the territories according to an established cost-sharing formula.

The working group's mandate is to reduce participation in the underground economy through research, information sharing, communication, education and enforcement.

## Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals for various projects.

## Special Operating Account

This account was established pursuant to section 18 of the *Library and Archives of Canada Act*, which also directed that (a) the account be credited with funds received for the purpose of the Library and Archives Canada by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

### **Advance account—Telefilm Canada**

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years, funds generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

### **Immigrant investor program**

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the *Immigration and Refugee Protection Regulations*. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

### **Miscellaneous projects deposits—Environment**

This account was established to record contributions received from organizations and individuals, for the advancement of research work and clean-up efforts.

### **Miscellaneous projects deposits—Parks Canada Agency**

This account was established to record contributions received from organizations and individuals for various projects.

### **Common school funds—Ontario and Quebec**

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

### **Foreign claims fund**

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

### **War claims fund—World War II**

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record funds received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

### **Federal/provincial cost-sharing agreements**

This account was established to record the deposit of funds received from the provinces for cost-shared programs according to official signed agreements.

### **Miscellaneous projects deposits—Fisheries and Oceans**

This account was established to record contributions received from organizations and individuals, for the advancement of research work.

### **Sales of seized assets**

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Funds so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

### **Canada Foundation account**

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record funds received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

### **Financial assistance to Canadians abroad**

This account was established to record funds received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

### **Funds from non-governmental organizations**

This account was established to record funds received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

### **Shared-cost projects—Foreign Affairs and International Trade**

This account was established to record funds received from organizations outside the Government of Canada accounting entity for shared-cost projects.

### **Shared-cost projects—Support to various programs (previously Support to education programs)**

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects to support a water management program and various programs in the education sector.

### **Shared-cost agreements—NAFTA Secretariat, Canadian Section**

This account was established to record funds received from the United States and the Mexican Sections of the NAFTA Secretariat, for the development and administration of common information management systems.

### **Collaborative research projects—Health**

This account was established to record funds received from client groups for cost shared and joint project research agreements.

### **Miscellaneous federal/provincial projects—Health**

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

### **World Health Organization**

This account was established to record funds received from the World Health Organization, for scientific projects.

### **Collaborative research projects—Public Health Agency of Canada**

This account was established to record funds received from client groups for cost shared and joint project research agreements.

### **Miscellaneous federal/provincial projects—Public Health Agency of Canada**

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

### **Canada Millennium Scholarship Foundation Excellence Awards**

The account is established pursuant to Part 4 of the *Budget Implementation Act*, 2008, and to the agreement between the Canada Millennium Scholarship Foundation (CMSF), Human Resources and Skills Development Canada (HRSDC), and Treasury Board, to transfer funds from the CMSF to HRSDC for the purpose of making any remaining payments due to students who are receiving CMSF Excellence Awards where the

payment eligibility period extends past the date of dissolution of the CMSF, and for payment of the costs of administering this program on behalf of the CMSF.

The amount transferred was \$14,824,352. HRSDC will administer the remaining Excellence Awards Disbursements until December 31, 2013. After this date, HRSDC will transfer any funds remaining in the account to the Consolidated Revenue Fund, as per Part 4 of the *Budget Implementation Act*, 2008.

### **Federal/provincial shared-cost project—Human Resources and Skills Development**

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

### **Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)**

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The costs incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

### **Labour standards suspense account**

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

### **Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)—British Columbia**

This account was established to record deposits of payments from the Province of British Columbia to Human Resources and Skills Development under the LMMA. The funding provided by the Province of British Columbia is used by Human Resources and Skills Development to make payments to provincial LMMA clients.

### **Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMMA)—Newfoundland and Labrador**

This account was established to record deposits of payments from the Province of Newfoundland and Labrador to Human Resources and Skills Development under the LMMA. The funding provided by the Province of Newfoundland and Labrador is used by Human Resources and Skills Development to make payments to provincial LMMA clients.



**Provincial funding for collaborative arrangement  
—Labour Market Development Agreement  
(LMDA)-Nova Scotia**

This account was established to record deposits of payments from the Province of Nova Scotia to Human Resources and Skills Development under the LMDA. The funding provided by the Province of Nova Scotia is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

**Provincial funding for collaborative arrangement  
—Labour Market Development Agreement  
(LMDA)-Ontario**

This account was established to record deposits of payments from the Province of Ontario to Human Resources and Skills Development under the LMDA. The funding provided by the Province of Ontario is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

**Provincial funding for collaborative arrangement  
—Labour Market Development Agreement  
(LMDA)-Yukon Territory**

This account was established to record deposits of payments from the Yukon Territory to Human Resources and Skills Development under the LMDA. The funding provided by the Yukon Territory is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

**Shared-cost agreements—Canadian Centre for  
Occupational Health and Safety**

This account represents funds contributed to a joint federal/provincial sponsored inquiries services provided by Canadian Centre for Occupational Health and Safety.

**Indian special accounts**

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

- (a) Quebec fur account—This account was established to record funds received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.
- (b) Off-reserve housing program—Personal Contributions—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative.
- (c) Fines—*Indian Act*—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

**Indian band funds—Shares and certificates**

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as

compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

**Indian compensation funds**

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

**Indian moneys suspense account**

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

**Non-Indian moneys**

This account was established to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties. The collection and remittance arrangement is anticipated to terminate upon the expiry or forfeiture of all Replacement Mineral Dispositions or earlier if the Disposition Holders decide to stop drilling. All revenue moneys collected, received or held by the Crown for the use and benefit of the First Nations or its members cease to be Indian moneys and must be transferred to the First Nations. Moneys must be held separately in a non-Indian moneys account. This account is interest bearing.

**Canada/Provinces Business Service Centre**

This account was established to record funds received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

**Income from securities in trust—Bankruptcy and  
Insolvency Act**

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

**Petro-Canada Enterprises Inc.—Unclaimed shares**

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

## **Securities in trust—Bankruptcy and Insolvency Act**

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

## **Shared-cost/joint project agreements—Research**

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

## **Shared-cost projects—Industry**

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

## **Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act**

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

## **Unclaimed dividends and undistributed assets—Canada Business Corporations Act**

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

## **Unclaimed dividends and undistributed assets—Winding-up and Restructuring Act**

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up and Restructuring Act*, pending distribution.

## **Radarsat**

This account was established to record funds received for both cost-sharing and advance payments for Radarsat scenes.

## **Project deposits—Statistics Canada**

This account was established to record deposits received from outside parties to secure payments for special statistical services.

## **Special account—Courts Administration Service**

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the funds paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending pay-

ment of such funds, in accordance with an order/judgment of these Courts.

## **Cost-sharing agreement**

This account was established to record deposits received from an organization outside the Government of Canada accounting entity and payments made in accordance with a Memorandum of agreement for shared-costs to assume part of the living costs for the loan of staff in Paris.

## **Foreign governments**

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

## **Joint research and development projects—National Defence**

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

## **Non-government agencies**

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

## **North Atlantic Treaty Organization (NATO)—Infrastructure projects**

These accounts were established to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

## **The Military Museum**

The account was established to manage donations made to National Defence by interested parties for renovations to the existing structure and construction of a new wing to The Military Museum located in Calgary, Alberta.

During the year, the account was closed.

## **Market development incentive payments—Alberta**

This account records funds received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments continued to be made from the account for selected programs, which encouraged the use of natural gas for vehicles.



More recently, a new strategy for the expenditure of these funds has been agreed upon. This strategy consists of a 50/50 split for expending the remaining funds in support of natural gas (NG) market expansion activities related to transportation and combined heat and power applications.

#### **Newfoundland Offshore Revenue Account**

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

#### **Nova Scotia Offshore Revenue Account**

This account was established pursuant to section 219 of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

#### **Shared-cost agreements—Research—Natural Resources**

This account was established to facilitate the retention and disbursement of funds received from private industries and other governments for joint projects or shared-cost research agreements.

#### **Shared-cost projects—Natural Resources**

This account was established to facilitate the retention and disbursement of funds received from private organizations and other governments for cost-sharing scientific projects.

#### **Security equipment purchases**

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

#### **Shared-cost projects—Media travel expenses**

This account records medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

#### **Joint research and development projects—Public Safety and Emergency Preparedness**

This account was established to record funds received to conduct joint research and development projects.

During the year, the account was closed.

#### **Joint research and development projects—Royal Canadian Mounted Police**

This account was established to record funds received from other government organizations in order to share costs incurred under various research project agreements.

#### **Seized assets—Canadian funds**

This account was established to record funds seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

#### **Credit card—Special project fund**

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

#### **Francophone Summits**

This account was established to record funding granted since 1994 by the "Agence intergouvernementale de la Francophonie (Paris)", which changed its name in 2006 to the "Organisation internationale de la Francophonie", for projects involving the development of French and partner languages in order to express scientific and technical modernity.

#### **Military purchases excess funds deposit**

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

#### **Shared-cost agreements—Veterans Affairs**

This account was established to record transactions relating to share of costs incurred under federal/provincial cost-sharing agreements and funding for research and other projects at Sainte Anne's Hospital.

## SUPPLEMENTARY STATEMENTS

### Canada Pension Plan

#### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Consolidated Financial Statements of the Canada Pension Plan have been prepared in accordance with Canadian generally accepted accounting principles for the public sector, by the management of Human Resources and Skills Development Canada (the Department).

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The financial information presented throughout the Annual Report is consistent with the financial statements.

In support of its responsibilities, management has developed and maintains systems of internal control and supporting procedures. They are designed to provide reasonable assurance that assets are safeguarded, records are properly maintained and that transactions are properly authorized and are in accordance with the *Canada Pension Plan Act*, the *Canada Pension Investment Board Act* and the *Financial Administration Act* and their accompanying regulations. These controls include the establishment of an organizational structure that provides a well defined division of responsibilities and accountability, the selection and training of qualified staff, and the communication of policies and guidelines throughout the organization. Internal controls are reviewed and evaluated by both internal and external auditors in accordance with their respective audits. Management also reviews the recommendations of its internal and external auditors for improvements in internal controls.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the consolidated financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources and Skills Development.

IAN SHUGART  
*Deputy Minister  
Human Resources and  
Skills Development Canada*

ALFRED TSANG, CMA  
*Chief Financial Officer  
Human Resources and  
Skills Development Canada*

Gatineau, Canada  
August 23, 2010

#### AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS  
DEVELOPMENT

I have audited the consolidated statement of net assets of the Canada Pension Plan as at March 31, 2010 and the consolidated statements of changes in net assets and cash flow for the year then ended. These financial statements are the responsibility of the management of Human Resources and Skills Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the net assets of the Canada Pension Plan as at March 31, 2010 and the changes in its net assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
August 23, 2010

## Canada Pension Plan—Continued

## CONSOLIDATED STATEMENT OF NET ASSETS

AS AT MARCH 31

(in millions of dollars)

	2010	2009
<b>Assets</b>		
Cash (Note 3) .....	180	95
Receivables (Note 4) .....	3,989	4,796
Investments (Schedule, Note 7) .....	130,477	109,198
Amounts receivable from pending trades (Schedule) .....	9,813	3,245
Other assets .....	41	38
	144,500	117,372
<b>Liabilities</b>		
Payables and accrued liabilities (Note 9) .....	475	468
Investment liabilities (Schedule, Note 7) .....	2,519	2,149
Amounts payable from pending trades (Schedule) .....	10,086	4,733
	13,080	7,350
<b>Net assets</b> .....	131,420	110,022
Commitments (Note 13)		
Contingent liabilities (Note 14)		

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

Approved by:

IAN SHUGART

*Deputy Minister*

*Human Resources and*

*Skills Development Canada*

ALFRED TSANG, CMA

*Chief Financial Officer*

*Human Resources and*

*Skills Development Canada*

**Canada Pension Plan—Continued**

**CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31**  
(in millions of dollars)

	2010	2009
Net assets, beginning of year .....	110,022	126,785
<b>Increase</b>		
Contributions .....	36,276	36,506
Net investment income (loss) (Note 10)		
Realized gains (losses) .....	7,393	(17,841)
Unrealized gains (losses) .....	5,988	(9,326)
Interest income .....	1,742	1,568
Dividend income .....	1,304	2,179
Other income .....	406	326
Transaction costs .....	(148)	(93)
Investment management fees .....	(466)	(383)
	16,219	(23,570)
	52,495	12,936
<b>Decrease</b>		
Pensions and benefits		
Retirement .....	22,208	21,140
Survivor .....	3,891	3,786
Disability .....	3,513	3,326
Disabled contributor's child .....	291	278
Death .....	287	288
Orphan .....	222	215
Net overpayments .....	(49)	(28)
	30,363	29,005
Operating expenses (Note 11) .....	734	694
	31,097	29,699
Net increase (decrease) in net assets .....	21,398	(16,763)
Net assets, end of year .....	131,420	110,022

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

## Canada Pension Plan—Continued

CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31  
(in millions of dollars)

	2010	2009
Operating activities		
Cash receipts		
Contributions	37,084	35,973
Dividends on investments	1,206	2,134
Interest on investments	2,090	1,818
Other investment income		300
Cash payments		
Pensions and benefits	(29,914)	(28,929)
Operating expenses	(713)	(678)
Investment management fees	(435)	(356)
Transaction costs	(158)	(85)
Cash flows from operating activities	9,160	10,177
Financing activities		
Issuance of debt	9,981	86
Repayment of debt	(8,602)	(68)
Payment of interest on debt	(71)	(60)
Cash flows from (used) in financing activities	1,308	(42)
Investing activities		
Purchases		
Equities	(63,420)	(117,905)
Inflation sensitive investments	(4,692)	(6,546)
Fixed income investments	(20,461)	(11,524)
Money market securities and absolute return strategies	(485,209)	(426,803)
Other debts	(1,027)	(1,774)
Premises and equipment	(15)	(20)
Disposals		
Equities	66,882	109,421
Inflation sensitive investments	1,705	5,770
Fixed income investments	11,163	11,978
Money market securities and absolute return strategies	484,096	427,479
Other debts	595	(225)
Cash flows used in investing activities	(10,383)	(10,149)
Net increase (decrease) in cash	85	(14)
Cash, beginning of year	95	109
Cash, end of year	180	95

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.



## Canada Pension Plan—Continued

## CONSOLIDATED SCHEDULE OF INVESTMENTS

AS AT MARCH 31

(in millions of dollars)

	2010	2009
Equities (Note 7a)		
Canada		
Public equities.....	8,553	8,058
Private equities.....	985	775
	9,538	8,833
Foreign developed markets		
Public equities.....	24,614	19,057
Private equities.....	14,565	13,100
	39,179	32,157
Emerging markets		
Public equities.....	4,895	3,866
Private equities.....	512	240
	5,407	4,106
Total equities.....	54,124	45,096
Fixed income (Note 7b)		
Bonds.....	35,649	26,915
Other debts.....	3,526	1,828
Money market securities.....	14,068	14,569
Total fixed income.....	53,243	43,312
Absolute return strategies (Note 7c).....	2,871	1,830
Inflation sensitive assets (Note 7d)		
Public real estate.....		255
Private real estate.....	7,982	7,610
Infrastructure.....	5,821	4,584
Inflation-linked bonds.....	904	775
Total inflation sensitive assets.....	14,707	13,224
Investment receivables		
Securities purchased under reverse repurchase agreements (Note 7e).....	4,000	4,000
Accrued interest.....	594	558
Derivatives receivables (Note 7f).....	760	1,042
Dividends receivables.....	178	136
Total investment receivables.....	5,532	5,736
Total investments.....	130,477	109,198
Investment liabilities		
Debt financing liabilities (Note 7g).....	(1,303)	
Securities sold under repurchase agreements (Note 7e).....		(99)
Debt on private real estate properties (Note 7d).....	(947)	(930)
Derivatives liabilities (Note 7f).....	(269)	(1,120)
Total investment liabilities.....	(2,519)	(2,149)
Amounts receivable from pending trades.....	9,813	3,245
Amounts payable from pending trades.....	(10,086)	(4,733)
Net investments.....	127,685	105,561

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010

## 1. Authority, objective and responsibilities

## (a) Description of the Canada Pension Plan

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime de rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Canada Pension Plan Investment Board (CPPIB) was established pursuant to the *Canada Pension Plan Investment Board Act*. The CPPIB is a federal Crown corporation and all of its shares are owned by Her Majesty the Queen in right of Canada.

The Minister of Human Resources and Skills Development is responsible for the administration of the Canada Pension Plan (under the CPP Act); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy. The CPPIB is responsible for managing the amounts that are being transferred under Section 108.1 of the *Canada Pension Plan Act*. It acts in the best interests of the beneficiaries and contributors under the Act.

In accordance with the CPP Act, the financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 3). The financial transactions affecting the Account are governed by the CPP Act and its regulations. The Plan's investments are held by the CPPIB. The CPPIB's transactions are governed by the *Canada Pension Plan Investment Board Act* and its accompanying regulations. The CPPIB's assets are to be invested with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and its ability to meet its financial obligations on any given business day.

The CPPIB and its wholly-owned subsidiaries are exempt from Part I income tax under paragraphs 149(1)(d) and 149 (1)(d.2) of the *Income Tax Act* (Canada) on the basis that all of the shares of the CPPIB and its subsidiaries are owned by Her Majesty the Queen in right of Canada or by a corporation whose shares are owned by Her Majesty the Queen in right of Canada, respectively.

The CPPIB is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance), and the provinces. It provides regular reports of its activities and the results achieved.

As stated in the CPP and CPPIB Acts, changes to these Acts require the approval of at least two-thirds of the provinces that have, in the aggregate, not less than two-thirds of the population of all included provinces.

## (b) Financing

The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP. Self-employed workers pay the full amount.

The CPP was initially designed to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, the CPP is now intended to be funded on a "steady-state" basis — that is, combined employer-employee contributions of 9.9 percent of pensionable earnings. While the net asset value does not cover the actuarial present value of accrued pensions and benefits, it is expected to provide a capitalization level of 25 percent of the Plan's liability by the year 2025 as per the last triennial Actuarial Report issued in 2007.

The CPP Act stipulates that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The most recent triennial report, the Twenty-third Actuarial Report of the Chief Actuary as at December 31, 2006, was tabled in Parliament on October 29, 2007. The report concluded that the CPP is financially sound and the 9.9 percent combined employee-employer contribution rate reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population.

A number of assumptions such as long term rate of return on assets, inflation rate, mortality rates, increase in salary and benefit rates, among other things, were used in the Twenty-third Actuarial Report. These assumptions reflect best estimates of future economic and demographic events. The next triennial actuarial report as at December 31, 2009 is expected to be completed by December 2010.

## (c) Net assets of the Plan

The net assets of the Plan are comprised of the deposit with the Receiver General for Canada and investments held by the CPPIB. They represent funds accumulated for the payment of pensions, benefits and operating expenses.

As at March 31, 2010, the value of the Plan's net assets is \$131.4 billion (2009 – \$110.0 billion). This amount represents approximately 4.3 times the total of pensions and benefits in 2010 (2009 – 3.8 times). According to the Twenty-third Actuarial Report, this is expected to grow to 5.5 times by 2019 and remain somewhat stable as the baby boom generation retires between 2015 and 2030.

**Canada Pension Plan—Continued**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

**(d) Pensions and benefits**

**Retirement pensions** – A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum new monthly pension payable at age 65 in 2010 is \$934.17 (2009 – \$908.75).

**Disability benefits** – A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2010 is \$1,126.76 (2009 – \$1,105.99).

**Survivor's benefits** – A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2010 is \$560.50 (2009 – \$545.25).

**Disabled contributor's child and orphan benefits** – According to the provisions of the Act, each child of a contributor who is receiving disability benefits or a child of a deceased contributor is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2010 is \$214.85 (2009 – \$213.99).

**Death benefits** – According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts to either 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2010 is \$2,500 (2009 – \$2,500).

**Pensions and benefits indexation** – As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2010 is 0.4 percent (2009 – 2.5 percent).

**2. Significant accounting policies****(a) Basis of presentation**

These financial statements are presented on a consolidated basis. They include the consolidated net assets, the consolidated changes in net assets and the consolidated cash flow of the CPP and the CPPIB. These financial statements are prepared in accordance with Canadian generally accepted accounting principles ("GAAP") for the public sector and conform to the disclosure and accounting requirements of the CPP Act.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

**(b) Changes in accounting policies****Financial Instruments – Disclosures**

The CPP uses fair value for the preparation of its consolidated financial statements. The CPPIB uses Canadian GAAP for the private sector. Effective for the March 31, 2010 annual Consolidated Financial Statements, the CPPIB adopted the amended CICA section 3862, *Financial Instruments – Disclosures*, which enhance the disclosures regarding fair value measurement and liquidity risk. These new standards prescribe the classification of fair value measurement in accordance with a fair value hierarchy that reflects the significance of the inputs used in determining the fair value of financial instruments (see Note 6). The new standards are for disclosure purposes only and do not impact the CPP's financial position or results of operations.

**(c) Valuation of investments, investment receivables and investment liabilities**

Investments, investment receivables and investment liabilities are recorded on a trade date basis and are stated at fair value. Fair value is an estimate of the amount of the consideration that would be agreed upon in an arm's-length transaction between knowledgeable, willing parties who are under no compulsion to act.

In an active market, fair value is best evidenced by an independent quoted market price. In the absence of an active market, fair value is determined by valuation techniques that make maximum use of inputs observed from markets. These valuation techniques include using recent arm's length market transactions, if available, or current fair value of another investment that is substantially the same, discounted cash flow analysis, option pricing models and other accepted industry valuation methods.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

Fair value is determined as follows:

- i. Fair value for publicly-traded equities is based on quoted market prices. Where market prices are not available or reliable, such as for those securities that are not sufficiently liquid, fair value is determined using accepted industry valuation methods.
- ii. Fair value for fund investments is generally based on the net asset value as reported by the external managers of the funds or other accepted industry valuation methods.
- iii. Private equity and infrastructure investments are either held directly or through ownership in limited partnership arrangements. The fair value for investments held directly is determined using accepted industry valuation methods. These methods include considerations such as earnings multiples of comparable publicly-traded companies, discounted cash flows using current market yields of instruments with similar characteristics and third party transactions, or other events which would suggest a change in the value of the investment. In the case of investments held through a limited partnership, fair value is generally determined based on relevant information reported by the General Partner using similar accepted industry valuation methods.
- iv. Fair value for marketable bonds is based on quoted market prices. Where the market price is not available, fair value is calculated using discounted cash flows based on current market yields of instruments with similar characteristics.
- v. Fair value for non-marketable Canadian government bonds is calculated using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketability and rollover provisions of the bonds.
- vi. Fair value for direct investments in private debt is calculated using quoted market prices or accepted industry valuation methods such as discounted cash flows based on current market yields of instruments with similar characteristics.
- vii. Money market securities are recorded at cost, which, together with accrued interest income, approximates fair value due to the short-term nature of these securities.
- viii. Fair value for public real estate investments is based on quoted market prices.
- ix. Fair value for private real estate investments is determined using accepted industry valuation methods, such as discounted cash flows and comparable

purchase and sales transactions. Debt on private real estate investments is valued using discounted cash flows based on current market yields for instruments with similar characteristics.

- x. Fair value for inflation-linked bonds is based on quoted market prices.
- xi. Fair value for exchange-traded derivatives, which include futures, options and warrants, is based on quoted market prices. Fair value for over-the-counter derivatives, which include swaps, options, forward contracts and warrants, is determined based on the quoted market prices for the underlying instruments where available. Otherwise, fair value is based on other accepted industry valuation methods using inputs such as equity prices and indices, broker quotations, market volatilities, currency exchange rates, current market interest rate yields, credit spreads and other market-based pricing factors. In determining fair value, consideration is also given to liquidity risk and the credit risk of the counterparty.
- xii. Debt financing liabilities are recorded at the amount originally issued, which, together with accrued interest expense, approximates fair value due to its short-term nature.

## (d) Contributions

Contributions include CPP contributions earned for the year. The Canada Revenue Agency (CRA) collects contributions and measures them using the assessment of tax returns. In determining the amount of contributions earned for the year, the CRA considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

## (e) Investment income

Income from investments is recognized on an accrual basis and includes realized gains and losses from investments, changes in unrealized gains and losses on investments, dividend income, interest income and net operating income from private real estate investments. Dividend income is recognized on the ex-dividend date which is when the CPP's right, through CPPIB, to receive the dividend has been established. Interest income is recognized using the effective interest rate method. Distributions received from limited partnerships and funds are recognized as interest income, dividend income, realized gains and losses from investments or return of capital, as appropriate.



**Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued**(f) Transaction costs**

Transaction costs are incremental costs that are directly attributable to the acquisition or disposal of an investment. Transaction costs are expensed as incurred and recorded as a component of net investment income.

**(g) Investment management fees**

Investment management fees are paid to investment managers for externally managed investments. Investment management fees are expensed as incurred and recorded as a component of net investment income.

**(h) Securities sold under repurchase agreements and purchased under reverse repurchase agreements**

Securities sold under repurchase agreements represent the sale of securities effected with a simultaneous agreement to buy them back at a specified price at a specified future date and are accounted for as an investment liability. The securities sold continue to be recognized as an investment of the CPP with any changes in fair value recorded as net gain (loss) on investments (see Note 10). Securities purchased under reverse repurchase agreements represent the purchase of securities effected with a simultaneous agreement to sell them back at a specified price at a specified future date and are accounted for as an investment receivable. These securities are not recognized as an investment of the CPP. The fair value of securities to be resold under these reverse repurchase agreements is monitored and additional collateral is obtained when appropriate to protect against credit exposure. In the event of counterparty default, the CPP, through CPPIB, has the right to liquidate the collateral held. Repurchase and reverse repurchase agreements are carried on the Consolidated Schedule of Investments at the amounts at which the securities were initially acquired or sold. Interest incurred on repurchase agreements and interest earned on reverse repurchase agreements are included in investment income (see Note 10).

**(i) Translation of foreign currencies**

Transactions denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the transaction date. Investments and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the year-end date with any resulting foreign exchange gain or loss included in net gain (loss) in net investment (loss) (See Note 10).

**(j) Pensions and benefits**

Pensions and benefits expenses are recorded when payable or reasonably estimated.

**(k) Tax deductions due to Canada Revenue Agency**

Tax deductions due to CRA consist primarily of voluntary and non-resident taxes withheld from pensions and benefit payments to CPP beneficiaries.

**(l) Net overpayments**

Net overpayments are comprised of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

**(m) Operating expenses**

Operating expenses are recorded as incurred.

**(n) Measurement uncertainty**

The preparation of consolidated financial statements in accordance with Canadian generally accepted accounting principles ("GAAP") for the public sector requires management to make certain estimates and assumptions that affect the reported values of assets and liabilities as at the date of the financial statements and income and expenses during the reporting period. Significant estimates and judgments are required principally in determining the reported estimated contributions, allowance for doubtful accounts, contingent liabilities and fair values of investments since these determinations include estimates of expected future cash flows, rates of return and the impact of future events. Actual results could differ from those estimates.

**(o) Future changes in accounting standards**

International financial reporting standards

In February 2008, the Canadian Accounting Standards Board ("AcSB") confirmed that Canadian GAAP for publicly accountable enterprises will be replaced with International Financial Reporting Standards ("IFRS"). For the CPPIB, IFRS will be effective for interim and annual periods commencing April 1, 2011, including the disclosure of prior year comparative figures. In June 2010, the AcSB issued an exposure draft proposing that investment companies currently applying AcG-18, such as the CPPIB, be given a one year deferral from adopting IFRS. Should the proposal in the exposure draft be approved, the CPPIB would be required to adopt IFRS effective for interim and annual periods commencing April 1, 2012.

The CPPIB has developed an IFRS conversion plan and has identified the major differences between existing Canadian GAAP and IFRS. The CPPIB continues to monitor emerging and new standards.

The CPP will assess the impact of the CPPIB's change in accounting framework on its consolidated financial statements and will review any restatements made to CPPIB's information.



## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

Introduction to Public Sector Accounting (PSA) Handbook – Government Organizations

In December 2009, the Public Sector Accounting Board (“PSAB”) issued an amendment to the Introduction to Public Sector Accounting Standards of the PSA Handbook. As a result of this amendment, many entities are required to re-assess their classification.

In light of these changes, the CPP is presently reviewing its classification and is reassessing its accounting framework and basis of presentation. The impact of such changes, if any, on the CPP consolidated financial statements cannot be determined at this time.

## 3. Cash

Cash consists of the total cash held by the CPP Account and the CPPIB. The CPP Account was established in the accounts of Canada by the CPP Act to record the contributions, interest, pensions, benefits and operating expenses of the Plan. It also records the amounts transferred to or received from the CPPIB. As at March 31, 2010, the deposit with the Receiver General for Canada in the CPP Account is \$175 million (2009 - \$90 million) and CPPIB’s cash is \$5 million (2009 - \$5 million) for a total of \$180 million (2009 - \$95 million) in the Consolidated Statement of Net Assets and the Consolidated Statement of Cash Flow.

## 4. Receivables

Receivables are comprised of the following:

	2010	2009
	(in millions of dollars)	
Contributions.....	3,854	4,662
Régime de rentes du Québec.....	96	98
Beneficiaries		
Balance of pensions and benefits overpayments.....	111	98
Allowance for doubtful accounts.....	(72)	(62)
	3,989	4,796

Contributions receivable represent the estimated amount to be collected from CRA relating to contributions earned at year-end and adjusted for tax returns not yet assessed.

The CPP has procedures to detect overpayments. During the year, overpayments totalling \$53 million (2009 - \$31 million) were established and debts totalling \$3 million (2009 - \$3 million) were forgiven as per the remission provisions of the CPP Act. A further \$37 million (2009 - \$24 million) was recovered through collection of payments and withholdings from beneficiaries.

## 5. Investment activities risk management

The CPPIB is exposed to a variety of financial risks as a result of its investment activities. These risks are market risk, credit risk and liquidity risk. The CPPIB manages and mitigates financial risks through the Risk/Return Accountability Framework that is contained within the investment policies approved by the Board of Directors at least once every fiscal year. This framework contains risk limits and risk management provisions that govern investment decisions and has been designed to achieve the mandate of the CPPIB which is to invest its assets with a view to achieving a maximum rate of return, without undue risk of loss, having regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day.

Included within the Risk/Return Accountability Framework is an active risk limit which represents a limit on the amount of investment risk that the CPPIB can take relative to the CPP Reference Portfolio. The CPP Reference Portfolio is approved by the Board of Directors and serves as a performance benchmark against which the CPPIB’s value-added activities are measured. It represents a low-cost strategic alternative to the CPP Investment Portfolio. The objective of the CPPIB is to create value-added investment returns greater than the returns that would be generated by the CPP Reference Portfolio. The CPPIB monitors the active risk in the CPP Investment Portfolio daily and reports active risk exposures to the Board of Directors at least on a quarterly basis.

## i. Market Risk:

Market risk (including currency risk, interest rate risk and equity price risk) is the risk that the fair value or future cash flows of an investment or investment liability will fluctuate because of changes in market prices and rates. As discussed above, the CPPIB manages market risk through the Risk/Return Accountability Framework. This includes investing across a wide spectrum of asset classes and investment strategies to earn a diversified risk premium at the total Fund level, based on risk limits established in the investment policies. In addition, derivatives are used, where appropriate, to manage certain market risk exposures (See Note 7f). Market risk is comprised of the following:

**Currency Risk:** The CPPIB is exposed to currency risk through holdings of investments or investment liabilities in various currencies. Fluctuations in the relative value of foreign currencies against the Canadian dollar can result in a positive or negative effect on the fair value and future cash flows of these investments and investment liabilities.

**Canada Pension Plan—Continued**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

In Canadian dollars, the net underlying currency exposures, after allocating foreign currency derivatives, as at March 31 are as follows:

Currency	2010		2009	
	Net exposure	% of total	Net exposure	% of total
	(in millions of dollars)			
United States Dollar.....	35,121	55	23,698	57
Euro.....	9,936	15	7,988	18
Japanese Yen.....	5,365	8	3,907	9
British Pound Sterling.....	4,430	7	2,436	5
Australian Dollar.....	2,345	4	875	2
Hong Kong Dollar.....	1,537	2	1,363	3
Swiss Franc.....	1,432	2	505	1
Other.....	4,292	7	2,099	5
	64,458	100	44,871	100

**Interest Rate Risk:** Interest rate risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market interest rates. The CPPIB's interest bearing investments are exposed to interest rate risk.

**Equity Price Risk:** Equity price risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market.

In addition to the above, the CPPIB is indirectly exposed to market risk on the underlying securities of fund investments.

**Value at Risk:**

CPPIB uses Value at Risk ("VaR") methodology to monitor market risk exposure in the CPP Investment Portfolio. VaR is a statistical technique that is used to estimate the potential loss in value of an investment as a result of movements in market rates and prices over a specified time period and for a specified confidence level. The VaR calculated by the CPPIB is estimated using a historical simulation method, incorporating the most recent 10 years of weekly market returns, evaluated at a 90 percent confidence level and scaled to a one-year holding period.

VaR is valid under normal market conditions and does not specifically consider losses arising from severe market events. It also assumes that historical market data is a sound basis for estimating potential future

losses. If future market conditions and interrelationships of interest rates, foreign exchange rates and market prices differ significantly from those of the past, then the actual losses could materially differ from those estimated. The VaR measure provides an estimate of a single value in a distribution of potential losses that the CPP Investment Portfolio could experience. It is not an estimate of the worst case scenario.

Other assumptions under the historical simulation method for estimating VaR include:

- An estimate for VaR at a one-year holding period can be derived from a simulation based on weekly market returns by using a time-based scaling factor;
- Incorporating the most recent 10 years of market data is sufficient to reasonably estimate the potential loss in value at a 90 percent confidence level; and
- The public market proxies used to represent private market investment returns (e.g. those for private real estate and private equities) are reasonable for estimating their contribution to the VaR.

The CPPIB monitors the active risk of the CPP Investment Portfolio relative to the CPP Reference Portfolio. Changes in active risk are largely independent of changes in VaR in the CPP Reference Portfolio and CPP Investment Portfolio.

As at March 31, VaR at a 90 percent confidence level indicates that one year in 10 the portfolio can be expected to lose at least the following amounts:

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

	2010	
	VaR	% of CPP investment portfolio <sup>(1)</sup>
	(in millions of dollars)	
CPP reference portfolio .....	12,998	10.2
CPP investment portfolio active risk .....	1,583	1.2
CPP investment portfolio <sup>(2)</sup> ...	13,487	10.6

	2009	
	VaR	% of CPP investment portfolio <sup>(1)</sup>
	(in millions of dollars)	
CPP reference portfolio .....	10,370	9.7
CPP investment portfolio active risk .....	1,720	1.6
CPP investment portfolio <sup>(2)</sup> ...	11,351	10.6

<sup>(1)</sup> Excludes certain assets where the market risk exposure is not monitored using VaR, such as the assets of the Cash for Benefits Portfolio which is a separately managed short-term cash management program designed to facilitate monthly benefit payments by the CPP.

<sup>(2)</sup> CPP Investment Portfolio VaR is less than the sum of the CPP Reference Portfolio VaR and CPP Investment Portfolio Active Risk due to the beneficial impact of risk diversification.

## ii. Credit Risk:

Credit risk is the risk of financial loss due to a counterparty failing to meet its contractual obligations or a reduction in the value of the assets due to a decline in the credit quality of the borrower, counterparty, guarantor or the assets (collateral) supporting the credit exposure. The CPPIB's most significant exposure to credit risk is its investment in debt securities and over-the-counter derivatives (as discussed in Note 7f). The carrying amounts of these investments as presented in the Consolidated Schedule of Investments represent the maximum credit risk exposure at the balance sheet date.

Oversight for credit risk resides with the CPPIB's Credit Committee, a sub-committee of their Investment Planning Committee ("IPC"), which is chaired by their Chief Operations Officer. The IPC, chaired by the President and Chief Executive Officer is accountable for monitoring and managing the total portfolio strategic risk exposures and providing strategic direction to

the investment departments. The Credit Committee advises the IPC on the total portfolio exposure to credit risk and whether changes are warranted in the allocation of credit risk within the overall limits established by their Board of Directors. The Credit Committee ensures that the credit risks are identified, measured and monitored regularly and communicated at least monthly to the IPC and at least quarterly to the Board of Directors. Credit risk measurement and reporting are performed by professional risk managers within CPPIB's Investment Risk Management group ("IRM"). IRM provides qualitative and quantitative analysis and oversight of credit risk, monitoring exposure limits, augmented by detailed analysis of single-name and sector exposures. Credit VaR is the common measure of credit risk across all investment strategies. IRM works closely with the investment departments to provide an evaluation of the credit risk created by significant transactions. Detailed reports of credit risk and counterparty exposures are provided weekly to CPPIB's management and at least monthly to their Credit Committee and their IPC.

The CPPIB manages credit risk by setting overall credit exposure limits by credit rating category. The Board of Directors approves the credit exposure limits at least once every fiscal year. Counterparties are assigned a credit rating as determined by a recognized credit rating agency, where available, and/or as determined through an internal credit rating process. Where the internal credit rating is lower than the rating determined by a recognized credit rating agency, the internal credit rating will prevail. Credit exposure to any single counterparty is limited to maximum amounts as specified in the investment policies. The Credit Committee has also established single-name sub-limits within the credit exposure limits to mitigate risks arising from concentrated exposures to certain counterparties. IRM measures and monitors sub-limits and credit exposure limits daily for compliance and reports to the Credit Committee and IPC at least monthly, or more frequently as necessary.

The fair value of debt securities and over-the-counter derivatives exposed to credit risk, by credit rating category and without taking account of any collateral held or other credit enhancements as at March 31 are as follows:

**Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

(in millions of dollars)

2010							
Credit Rating	Bonds <sup>(1)(2)</sup>	Money market securities <sup>(1)</sup>	Reverse repurchase agreements <sup>(1)(3)</sup>	Over-the-counter derivatives	Direct investments in private debt <sup>(1)</sup>	Total	% of Total
AAA/R-1 (high) . . . . .	16,745	11,281	1,501	423		29,950	54
AA/R-1 (mid) . . . . .	16,379	2,052		211		18,642	33
A/R-1 (low) . . . . .	3,262		2,502	28		5,792	10
BBB/R-2 (low) . . . . .	500					500	1
BB/R-3 . . . . .	253				250	503	1
B . . . . .					667	667	1
CCC . . . . .					5	5	
	37,139	13,333	4,003	662	922	56,059	100

(in millions of dollars)

2009							
Credit Rating	Bonds <sup>(1)(2)</sup>	Money market securities <sup>(1)</sup>	Reverse repurchase agreements <sup>(1)(3)</sup>	Over-the-counter derivatives	Direct investments in private debt <sup>(1)</sup>	Total	% of Total
AAA/R-1 (high) . . . . .	8,257	11,634		598		20,489	44
AA/R-1 (mid) . . . . .	15,627	2,286		172		18,085	39
A/R-1 (low) . . . . .	4,127		4,003	31		8,161	17
BBB/R-2 (low) . . . . .	229					229	
BB/R-3 . . . . .							
B . . . . .							
CCC . . . . .							
	28,240	13,920	4,003	801		46,964	100

<sup>(1)</sup> Includes accrued interest.<sup>(2)</sup> Includes inflation-linked bonds.<sup>(3)</sup> As at March 31, 2010, fixed income securities with a fair value of \$4,088 million (2009 – \$4,084 million) and an AAA credit rating were received as collateral which mitigates the credit risk exposure on the reverse repurchase agreements (see Note 7h).

**Canada Pension Plan—Continued**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

Credit risk exposure on over-the-counter derivatives is mitigated through the use of master netting arrangements and collateral. Master netting arrangements are entered into with all counterparties so that, if an event of default occurs, all amounts with the counterparty are terminated and settled on a net basis. Credit support annexes are negotiated with certain counterparties and require that collateral, in the form of cash or fixed income securities, be provided to the CPPIB when the positive fair value of the derivative contract exceeds certain threshold amounts. As at March 31, 2010, master netting arrangements and collateral held reduced the credit risk exposure to over-the-counter derivatives from \$662 million to \$455 million (2009—\$801 million to \$432 million).

In addition to the above, the CPPIB is indirectly exposed to credit risk on the underlying securities of fund investments.

*iii. Liquidity Risk:*

Liquidity risk is the risk of being unable to generate sufficient cash or its equivalent in a timely and cost-effective manner to meet investment commitments and investment liabilities as they come due. The CPPIB mitigates liquidity risk through its unsecured credit facilities (see Note 8) available in the amount of \$1.5 billion (2009 - \$1.5 billion) and the ability to readily dispose of certain investments that are traded in an active market. These include a liquid portfolio of publicly-traded equities, money market securities, marketable bonds and inflation-linked bonds.

The CPPIB is also exposed to liquidity risk through its responsibility for providing cash management services to the CPP (see Note 12). In order to manage liquidity risk associated with this short-term cash management program, the assets required for this purpose are segregated from the investment portfolio and separately managed as the Cash for Benefits Portfolio. Liquidity risk is also managed by investing these assets in liquid money market instruments with the primary objective of ensuring that the CPP has the necessary liquidity to meet benefit payment obligations on any business day.

**6. Fair value measurement**

- (a) The following table shows investments and investment liabilities recognized at fair value, analyzed between those whose fair value is based on:
- Quoted prices in active markets for identical assets or liabilities (Level 1);
  - Those involving inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices) (Level 2); and
  - Those with inputs for the asset or liability that are not based on observable market data (non-observable inputs) (Level 3).



**Canada Pension Plan—Continued****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued**

(in millions of dollars)

	Basis of Fair Value Determination			
	March 31, 2010			
	Level 1	Level 2	Level 3	Total
Investments				
Equities				
Canada				
Public equities .....	8,551		2	8,553
Private equities .....			985	985
	8,551		987	9,538
Foreign developed markets				
Public equities <sup>(1)</sup> .....	22,623	1,509	482	24,614
Private equities .....	688		13,877	14,565
	23,311	1,509	14,359	39,179
Emerging markets				
Public equities <sup>(1)</sup> .....	4,254	641		4,895
Private equities .....			512	512
	4,254	641	512	5,407
Total equities .....	36,116	2,150	15,858	54,124
Fixed Income				
Bonds .....	13,436	22,213		35,649
Other debt .....		671	2,855	3,526
Money market securities .....		14,068		14,068
Total Fixed Income .....	13,436	36,952	2,855	53,243
Absolute Return Strategies .....		638	2,233	2,871
Inflation-Sensitive Assets				
Private real estate .....			7,982	7,982
Infrastructure .....	981		4,840	5,821
Inflation-linked bonds .....	904			904
Total Inflation-Sensitive Assets .....	1,885		12,822	14,707
Investments Receivables				
Securities purchased under reverse repurchase agreements .....		4,000		4,000
Accrued interest .....		594		594
Derivatives receivable .....	161	594	5	760
Dividends receivable .....		178		178
Total Investment Receivables .....	161	5,366	5	5,532
Total Investment .....	51,598	45,106	33,773	130,477
Investment Liabilities				
Debt financing liabilities .....		(1,303)		(1,303)
Debt on private real estate properties .....		(947)		(947)
Derivative liabilities .....	(20)	(249)		(269)
Total Investment Liabilities .....	(20)	(2,499)		(2,519)
Amounts receivable from pending trades .....		9,813		9,813
Amounts payable from pending trades .....		(10,086)		(10,086)
Net Investments .....	51,578	42,334	33,773	127,685

<sup>(1)</sup> Includes investments in funds.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

## (b) Transfers between Level 1 and Level 2

There were no significant transfers between Level 1 and Level 2 during the year ended March 31, 2010.

## (c) Level 3 reconciliation

The following table presents a reconciliation for investments included in Level 3 of the fair value hierarchy for the year ended March 31, 2010.

(in millions of dollars)

	Fair value as at April 1, 2009	Gains (losses) included in net income (loss)	Purchases	Sales <sup>(1)</sup>	Transfers into Level 3	Transfers out of Level 3	Fair value as at March 31, 2010	Change in unrealized gains (losses) on investments still held at March 31, 2010
Investments								
Equities								
Canada								
Public equities .....	17	(15)					2	(15)
Private equities .....	775	96	239	(125)			985	55
	792	81	239	(125)			987	40
Foreign developed markets								
Public equities <sup>(2)</sup> .....	360	122					482	122
Private equities .....	13,056	(1,187)	3,521	(867)		(646)	13,877	(1,368)
	13,416	(1,065)	3,521	(867)		(646)	14,359	(1,246)
Emerging markets								
Private equities .....	240	42	232	(2)			512	45
	240	42	232	(2)			512	45
Total equities .....	14,448	(942)	3,992	(994)		(646)	15,858	(1,161)
Fixed Income								
Other debt .....	530	231	554	(1)	1,541		2,855	968
Total Fixed Income .....	530	231	554	(1)	1,541		2,855	968
Absolute Return Strategies .....	1,301	(226)	1,520	(362)			2,233	(264)
Inflation-Sensitive Assets								
Private real estate .....	7,610	(1,194)	1,669	(103)			7,982	(1,194)
Infrastructure .....	3,709	(660)	1,849	(58)			4,840	(641)
Total Inflation-Sensitive Assets .....	11,319	(1,854)	3,518	(161)			12,822	(1,835)
Investments Receivables								
Derivatives receivable .....	190	(63)				(122)	5	5
Total Investment Receivables .....	190	(63)				(122)	5	5
	27,788	(2,854)	9,584	(1,518)	1,541	(768)	33,773	(2,287)

<sup>(1)</sup> Includes return of capital.

<sup>(2)</sup> Consists of investments in funds.

**Canada Pension Plan—Continued****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued**

Gains (losses) included in net investment income (loss) for the year ended March 31, 2010 are presented as net gain (loss) on investments (see Note 10).

Investments were transferred from Level 3 to Level 1 as these investments became listed on an active market for which quoted market prices were obtained.

Investments were transferred from Level 2 to Level 3 as these investments are now valued using valuation techniques using inputs based on non-observable market data.

Direct investments in private equities, infrastructure, private real estate, private debt and certain derivatives have fair values derived primarily from assumptions based on non-observable market data. The fair value of these direct investments is based on accepted industry valuation methods that may include the use of estimates made by management, appraisers or both where significant judgment is required. By using valuation methods based on reasonable alternative assumptions, different fair values at March 31, 2010 could result. Management has determined that the potential impact on fair values using these reasonable alternative assumptions would not be significant.

**7. Investments and investment liabilities**

As stated in Note 1, the role of the CPPIB is to invest the assets with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day. To achieve their mandate, the CPPIB has established investment policies in accordance with its regulations. These set out the manner in which their assets shall be invested and their financial risks managed and mitigated through the Risk/Return Accountability Framework.

**(a) Equities**

- i. Public equity investments are made directly or through funds. As at March 31, 2010, public equities include fund investments with a fair value of \$2,631 million (2009 – \$1,730 million).

- ii. Private equity investments are generally made directly or through ownership in limited partnership arrangements which have a typical term of 10 years. The private equity investments represent equity ownerships or investments with the risk and return characteristics of equity. As at March 31, 2010, private equities include direct investments with a fair value of \$3,997 million (2009 – \$2,906 million).

**(b) Fixed income**

- i. Bonds consist of marketable and Canadian government non-marketable bonds.

The non-marketable bonds issued by the provinces prior to 1998 have rollover provisions attached to them by the Act which permit each issuer, at their option, to roll over the bonds on maturity for a further 20-year term at a rate based on capital markets borrowing rates for that province existing at the time of rollover. The non-marketable bonds are also redeemable before maturity at the option of the issuers.

In lieu of exercising its statutory rollover right described in the preceding paragraph, agreements between the CPPIB and the provinces permit each province to repay the bond and concurrently cause the CPPIB to purchase a replacement bond or bonds in a total principal amount not exceeding the principal amount of the maturing security for a term of not less than five years and not greater than 30 years. Such replacement bonds contain rollover provisions that permit the issuer, at its option, to roll over the bond for successive terms of not less than five years and are subject in all cases to the maximum 30 years outside the maturity date. The replacement bonds are also redeemable before maturity at the option of the issuers.

The terms to maturity of the marketable and non-marketable bonds, not including any rollover options or accrued interest, as at March 31 are as follows:

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

## TERMS TO MATURITY

(in millions of dollars)

	2010					2009		
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Total	Average effective yield
Marketable bonds								
Government of Canada		2,046	756	800	3,602	3.4%	869	2.9%
Canadian provincial governments		770	656	1,046	2,472	4.4%	955	4.6%
Canadian government corporations		2,463	411	344	3,218	3.5%	1,971	3.3%
Foreign governments	80	1,510	1,012	555	3,157	2.6%		
Corporate bonds	1	431	539	16	987	4.6%	455	7.8%
Total marketable bonds	81	7,220	3,374	2,761	13,436		4,250	
Non-marketable bonds								
Government of Canada	434	30			464	0.8%	584	0.9%
Canadian provincial governments	1,708	4,694	2,316	13,031	21,749	4.5%	22,081	4.6%
Total non-marketable bonds	2,142	4,724	2,316	13,031	22,213		22,665	
	2,223	11,944	5,690	15,792	35,649	4.1%	26,915	4.5%

- ii. Other debt instrument consists of investments in distressed mortgage and private debt funds and direct investments in private debt. The terms to maturity of the direct investments in private debt as of March 31 are as follows:

## TERMS TO MATURITY

(in millions of dollars)

	2010					2009		
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Total	Average effective yield
Leveraged Loans .....		698	217		915	7.5%		

## (c) Absolute return strategies

Absolute return strategies consist of investments in funds whose objective is to generate positive returns regardless of market conditions, that is, returns with a low correlation to broad market indices. The underlying securities of the funds could include, but are not limited to, equities, fixed income securities and derivatives.

## (d) Inflation-sensitive assets

- i. The CPPIB obtains exposure to real estate through investments in publicly-traded securities, funds and privately held real estate.

Private real estate investments are held by wholly-owned subsidiaries and are managed on behalf of the CPPIB by investment managers through co-ownership arrangements. As at March 31, 2010, the subsidiaries' share of these investments includes assets of \$7,982 million (2009 – \$7,610 million) and \$947 million of secured debt (2009 – \$930 million). The term to maturity of the undisclosed principal repayments of the secured debt at March 31 are as follows:

## TERMS TO MATURITY

(in millions of dollars)

	2010						2009			
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Fair value	Weighted average interest rate	Total	Fair value	Weighted average interest rate
Debt on private real estate properties	444	337	189	120	1,090	947	6.0%	1,011	930	6.6%

**Canada Pension Plan—Continued****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued**

Included in the private real estate are investments in joint ventures. The CPPIB's proportionate interest in joint ventures is summarized as follows:

As at March 31	2010	2009
	(in millions of dollars)	
Proportionate share of net assets		
Assets .....	5,259	4,860
Liabilities .....	(947)	(930)
	4,312	3,930
For the year ended March 31	2010	2009
	(in millions of dollars)	
Proportionate share of net income		
Revenue .....	584	567
Expenses .....	(364)	(363)
	220	204

ii. Infrastructure investments are generally made directly, but can also occur through limited partnership arrangements that have a typical term of 10 years. As at March 31, 2010, infrastructure includes direct investments with a fair value of \$4,395 million (2009—\$3,154 million).

iii The term to maturity of the inflation-linker bonds as at March 31 are as follows:

**TERMS TO MATURITY**  
(in millions of dollars)

	2010					2009	
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Average effective yield
Inflation-linked bonds .....		141	117	646	904	3.4%	2.8%

**(e) Securities sold under repurchase agreements and purchased under reverse repurchase agreements**

As at March 31, 2010, securities sold under repurchase agreements are \$nil (2009 - \$99 million). The terms to

maturity of the securities purchased under reverse repurchase agreements as at March 31 are as follows:

**TERMS TO MATURITY**  
(in millions of dollars)

	2010					2009	
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Average effective yield
Securities purchased under reverse repurchase agreements .....	1,500	2,500			4,000	1.9%	2.1%

**(f) Derivative contracts**

A derivative is a financial contract, the value of which is derived from the value of underlying assets, indices, interest rates, currency exchange rates or other market-based factors. Derivatives are transacted through regulated exchanges or are negotiated in over-the-counter markets.

Notional amounts of derivative contracts represent the contractual amounts to which a rate or price is applied for computing the cash flows to be exchanged. The notional amounts are used to determine the gains/losses and fair value of the contracts. They are not recorded as assets or liabilities on the Consolidated Statement of



## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

Net Assets. Notional amounts do not necessarily represent the amount of potential market risk or credit risk arising from a derivative contract.

The fair value of these contracts is reported as derivative receivables and derivative liabilities on the Consolidated Schedule of Investments.

The CPPIB uses derivatives to generate value-added investment returns and to limit or adjust market, credit, interest rate, currency, and other financial exposures without directly purchasing or selling the underlying instrument.

- (i) The CPPIB uses the following types of derivative instruments as described below:

Equity contracts

Equity futures are standardized contracts transacted on an exchange to purchase or sell a specified quantity of an equity index, a basket of stocks, or a single stock at a predetermined price and date in the future. Futures contracts may be cash-settled or require physical delivery of the underlying asset.

Equity swaps are over-the-counter contracts in which one counterparty agrees to pay or receive from the other, cash flows based on changes in the value of an equity index, a basket of stocks, or a single stock in exchange for a return based on a fixed or floating interest rate or the return on another instrument.

Variance swaps are over-the-counter contracts where cash flows are exchanged based on the realized variance of an equity index, a basket of stocks, or a single stock compared to the fixed strike level specified in the contract.

Equity options are contractual agreements where the seller (writer) gives the purchaser the right, but not the obligation, to buy or sell a specified quantity of an equity index, a basket of stocks, or a single stock at or before a specified future date at a predetermined price. The seller receives a premium from the purchaser for this right. The CPPIB purchases (buys) and writes (sells) equity options. Equity options may be transacted in standardized amounts on regulated exchanges or customized in over-the-counter markets.

Warrants are transacted both over-the-counter and through exchanges where the issuer gives the purchaser the right, but not the obligation, to buy a specified quantity of stock of the issuer at or before a specified future date at a predetermined price.

Foreign exchange contracts

Foreign exchange forwards are customized over-the-counter contracts negotiated between counterparties to either purchase or sell a specified amount of foreign currencies at a predetermined price and date in the future. These contracts result in a fixed future foreign exchange rate for a period of time.

Interest rate contracts

Bond futures are standardized contracts transacted on an exchange to purchase or sell a specified quantity of a bond index, a basket of bonds, or a single bond at a predetermined price and date in the future. Futures contracts may be cash-settled or require physical delivery of the underlying asset.

Interest rate forwards are customized over-the-counter contracts negotiated between counterparties to either purchase or sell a specified amount of an interest rate sensitive financial instrument at a predetermined price and date in the future. These contracts result in a fixed future interest rate for a period of time.

Bond and inflation-linked bond swaps are over-the-counter contracts in which counterparties exchange the return on a bond, inflation-linked bond or group of such instruments for the return on a fixed or floating interest rate or the return on another instrument.

Interest rate swaps are over-the-counter contracts where counterparties exchange cash flows based on different interest rates applied to a notional amount in a single currency. A typical interest rate swap would require one counterparty to pay a fixed market interest rate in exchange for a variable market interest rate on a specified notional amount. No exchange of notional amount takes place. Cross-currency interest rate swaps involve the exchange of both interest and notional amounts in two different currencies.

Credit contracts

Credit default swaps are over-the-counter contracts that transfer the credit risk of an underlying financial instrument (referenced asset) from one counterparty to another. The CPPIB purchases credit default swaps that provide protection against the decline in value of an underlying financial instrument (referenced asset) as a result of a specified credit event such as default or bankruptcy. The purchaser pays a premium to the seller in return for payment contingent on a credit event affecting the referenced asset.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

## (ii) Derivative-related risk

The primary risk associated with derivatives are:

## Market risk

Derivatives generate value, positive or negative, as the value of underlying assets, indices, interest rates, currency exchange rates, or other market-based factors change such that the previously contracted terms of the derivative transactions have become more or less favourable than what can be negotiated under current market conditions for contracts with the same terms and remaining period to expiry. The potential for derivatives to increase or decrease in value as a result of the foregoing factors is generally referred to as market risk.

The derivative-related market risk is a component of the total portfolio market risk which is managed through the Risk/Return Accountability Framework as described in Note 5.

## Credit risk

Credit risk is the risk of a financial loss occurring as a result of the failure of a counterparty to meet its

obligations to the CPPIB. The maximum exposure to credit risk is represented by the positive fair value of the derivative instrument and is normally a small fraction of the contract's notional amount. Negotiated over-the-counter derivatives generally present greater credit exposure than exchange-traded contracts. Credit risk on exchange-traded contracts is limited, as these transactions are executed on regulated exchanges, each of which is associated with a well-capitalized clearing house that assumes the obligation of the writer of a contract and guarantees their performance.

The CPPIB limits credit risk on over-the-counter contracts through a variety of means including dealing only with authorized counterparties of a minimum credit rating and limiting the maximum exposures to any individual counterparty, the use of master netting agreements and collateral as discussed in Note 5.

(iii) The fair value of derivative contracts held is as follows:

(in millions of dollars)

	As at March 31, 2010			For the year ended March 31, 2010	
	Positive fair value	Negative fair value	Net fair value	Average positive fair value <sup>(1)</sup>	Average negative fair value <sup>(1)</sup>
Equity contracts					
Equity futures	1	(19)	(18)	17	(30)
Equity swaps	340	(86)	254	455	(220)
Variance swaps	42	(23)	19	19	(67)
Exchange-traded purchased options	1	(1)		1	(35)
Over-the-counter written options		(57)	(57)		(44)
Warrants	164		164	150	
Total equity contracts	548	(186)	362	642	(396)
Foreign exchange contracts					
Forwards	159	(56)	103	223	(162)
Total foreign exchange contracts	159	(56)	103	223	(162)
Interest rate contracts					
Bond futures				1	(1)
Interest rate forwards					
Bond swaps	2		2	3	(4)
Inflation-linked bond swaps	78		78	55	(6)
Interest rate swaps	17	(9)	8	20	(4)
Cross-currency interest rate swaps	10		10	2	(159)
Total interest rate contracts	107	(9)	98	81	(174)
Credit contracts					
Credit default swaps	14	(18)	(4)	8	(10)
Total credit contracts	14	(18)	(4)	8	(10)
	828	(269)	559	954	(742)
Less: Cash collateral received under derivative contracts	(68)		(68)		
	760	(269)	491	954	(742)

<sup>(1)</sup> Determined using month-end values.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

(in millions of dollars)

	As at March 31, 2009			For the year ended March 31, 2009	
	Positive fair value	Negative fair value	Net fair value	Average positive fair value <sup>(1)</sup>	Average negative fair value <sup>(1)</sup>
Equity contracts					
Equity futures	51	(1)	50	36	(34)
Equity swaps	470	(273)	197	363	(425)
Variance swaps	6	(138)	(132)	4	(84)
Exchanged-traded purchased options					
Over-the-counter written options		(128)	(128)		(99)
Warrants	190		190	172	
Total equity contracts	717	(540)	177	575	(642)
Foreign exchange contracts					
Forwards	122	(165)	(43)	153	(212)
Total foreign exchange contracts	122	(165)	(43)	153	(212)
Interest rate contracts					
Bond futures	1		1		
Interest rate forwards					
Bond swaps	6		6	7	(8)
Inflation-linked bond swaps	193		193	31	(45)
Interest rate swaps	3	(2)	1	3	
Cross-currency interest rate swaps		(412)	(412)		(238)
Total interest rate contracts	203	(414)	(211)	41	(291)
Credit contracts					
Credit default swaps		(1)	(1)		(1)
Total credit contracts		(1)	(1)		(1)
	1,042	(1,120)	(78)	769	(1,146)
Less: Cash collateral received under derivative contracts					
	1,042	(1,120)	(78)	769	(1,146)

<sup>(1)</sup> Determined using month-end values.

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

(iv) The terms to maturity and the notional amounts for derivative contracts held as at March 31 are as follows:

TERMS TO MATURITY  
(in millions of dollars)

	2010					2009				
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Within 1 year	1 to 5 years	6 to 10 years	Total	
Equity contracts										
Equity Futures .....	5,353				5,353	3,781			3,781	
Equity swaps .....	16,706	2,413			19,119	14,363	1,296		15,659	
Variance swaps .....	90	423	4,536		5,049	3	110	4,877	4,990	
Exchange-traded purchased options .....	40				40					
Over-the-counter written options .....	214				214		265		265	
Warrants .....	33	437	19		489	59	377	8	444	
Total equity contracts .....	22,436	3,273	4,555		30,264	18,206	2,048	4,885	25,139	
Foreign exchange contracts										
Forwards .....	32,747				32,747	16,597			16,597	
Total foreign exchange contracts .....	32,747				32,747	16,597			16,597	
Interest rate contracts										
Bond futures .....	270				270	379			379	
Interest rate forwards .....										
Bond swaps .....	338				338	1,469			1,469	
Interest-linked bond swaps .....	3,345			28	3,373	3,099			3,099	
Interest rate swaps .....		939	407	105	1,451		546	46	592	
Cross-currency interest rate swaps .....			133		133	1,477			1,477	
Total interest rate contracts .....	3,953	939	540	133	5,565	6,424	546	46	7,016	
Credit contracts										
Credit default swaps .....		436	348		784		74	25	99	
Total credit contracts .....		436	348		784		74	25	99	
	59,136	4,648	5,443	133	69,360	41,227	2,668	4,956	48,851	

## (g) Debt financing liabilities

The terms to maturity of the undiscounted principal repayments of the debt financing liabilities as at March 31 are as follows:

TERMS TO MATURITY  
(in millions of dollars)

	2010					2009			
	Within 1 month	1 to 3 months	3 to 6 months	Total	Fair value	Weighted average interest rate	Total	Fair value	Weighted average interest rate
Commercial paper payable .....	779	333	191	1,303	1,303	0.3%			

**Canada Pension Plan—Continued**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

*(h)* Collateral

Collateral transactions are conducted under the terms and conditions that are common and customary to collateral arrangements. The net fair value of collateral held and pledged as at March 31 is as follows:

	2010	2009
	(in millions of dollars)	
Fixed income securities held as collateral on reverse repurchase agreements <sup>(1)</sup> .....	4,088	4,084
Cash held as collateral on over-the-counter derivative transactions .....	68	(100)
Fixed income securities pledged as collateral on repurchase agreements .....		
Securities pledged as collateral on guarantees (see Note 14c) .....	(120)	
	4,036	3,984

<sup>(1)</sup> The total fair value of the collateral held that may be sold or repledged as at March 31, 2010 is \$3,923 million (2009 - \$3,923 million). The fair value of the securities collateral sold or repledged as at March 31, 2010 is \$nil (2009 - \$nil).

## 8. Credit facilities

The CPPIB maintains \$1.5 billion (2009 - \$1.5 billion) of unsecured credit facilities to meet potential liquidity requirements. As at March 31, 2010, the total amount drawn on the credit facilities is \$nil (2009 - \$nil).

## 9. Payables and accrued liabilities

Payables and accrued liabilities are comprises of the following:

	2010	2009
	(in millions of dollars)	
Operation expenses .....	131	124
Pensions and benefits payable .....	224	229
Tax deductions due to Canada .....		
Revenue Agency .....	120	115
	475	468



**Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued**10. Net investment income (loss)**

Net investment income (loss) is reported net of transaction costs and investment management fees.

Net investment income (loss) is grouped by asset class based on the intent of the investment strategies of the underlying portfolios. Net investment income (loss), after giving effect to derivative contracts and investments receivables and liabilities for the year ended March 31, is as follows:

(in millions of dollars)

	2010					
	Investment income (loss) <sup>(1)</sup>	Net gain (loss) on investments <sup>(2)(3)(4)</sup>	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
<b>Equities</b>						
<b>Canada</b>						
Public equities .....	178	5,707	5,885	(1)	(23)	5,861
Private equities .....	30	100	130	(17)		113
	208	5,807	6,015	(18)	(23)	5,974
<b>Foreign developed markets</b>						
Public equities .....	706	6,135	6,841	(37)	(49)	6,755
Private equities .....	178	(1,175)	(997)	(220)	(7)	(1,224)
	884	4,960	5,844	(257)	(56)	5,531
<b>Emerging markets</b>						
Public equities .....	115	1,946	2,061	(1)	(2)	2,058
Private equities .....	1	38	39	(27)		12
	116	1,984	2,100	(28)	(2)	2,070
	1,208	12,751	13,959	(303)	(81)	13,575
<b>Fixed Income</b>						
Bonds .....	1,320	84	1,404			1,404
Other debt .....	124	1,337	1,461	(13)	(1)	1,447
Money market securities <sup>(5)</sup> .....	108	385	493	(84)	(7)	402
Debt financing liabilities .....	(2)		(2)			(2)
	1,550	1,806	3,356	(97)	(8)	3,251
<b>Inflation-Sensitive Assets</b>						
Public real estate .....	7	95	102		(1)	101
Private real estate .....	406	(1,141)	(735)	(60)	(27)	(822)
Infrastructure .....	267	(512)	(245)	(6)	(31)	(282)
Inflation-linked bonds .....	13	382	395			395
	693	(1,176)	(483)	(66)	(59)	(608)
<b>Interest on Operating Balance</b> .....	1		1			1
	3,452	13,381	16,833	(466)	(148)	16,219

## Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued

(in millions of dollars)

	2009					
	Investment income <sup>(1)</sup>	Net gain (loss) on investments <sup>(2)(3)(4)</sup>	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
<b>Equities</b>						
Canada						
Public equities .....	339	(9,012)	(8,673)	(1)	(19)	(8,693)
Private equities .....	11	(69)	(58)	(11)	(2)	(71)
	350	(9,081)	(8,731)	(12)	(21)	(8,764)
<b>Foreign developed markets</b>						
Public equities .....	1,617	(12,154)	(10,537)	(28)	(27)	(10,592)
Private equities .....	57	(2,665)	(2,608)	(222)	(7)	(2,837)
	1,674	(14,819)	(13,145)	(250)	(34)	(13,429)
<b>Emerging markets</b>						
Public equities .....	3	(101)	(98)	(1)	(6)	(105)
Private equities .....		(15)	(15)	(25)		(40)
	3	(116)	(113)	(26)	(6)	(145)
	2,027	(24,016)	(21,989)	(288)	(61)	(22,338)
<b>Fixed Income</b>						
Bonds .....	1,308	638	1,946			1,946
Other debt .....	2	(1,295)	(1,293)	(13)		(1,306)
Money market securities <sup>(5)</sup> .....	100	(314)	(214)	(20)		(234)
Debt financing liabilities .....						
	1,410	(971)	439	(33)		406
<b>Inflation-Sensitive Assets</b>						
Public real estate .....	18	(269)	(251)	(8)	(1)	(260)
Private real estate .....	320	(1,485)	(1,165)	(49)	(11)	(1,225)
Infrastructure .....	237	(295)	(58)	(5)	(20)	(83)
Inflation-linked bonds .....	55	(131)	(76)			(76)
	630	(2,180)	(1,550)	(62)	(32)	(1,644)
<b>Interest on Operating Balance .....</b>	6		6			6
	4,073	(27,167)	(23,094)	(383)	(93)	(23,570)

<sup>(1)</sup> Includes interest income, dividends, private real estate operating income (net of interest expense), and interest expense on the debt financing liabilities and repurchase agreements.

<sup>(2)</sup> Includes realized gains and losses from investments, unrealized gains and losses on investments held at the end of the year, and other investment-related expenses.

<sup>(3)</sup> Includes foreign exchange gains of \$10,052 million (2009 – foreign exchange losses of \$6,789 million).

<sup>(4)</sup> Includes net unrealized losses of \$1,257 million (2009 – \$1,209 million) which represent the change in fair value estimated on direct investments in private equities, infrastructure, private real estate, private debt and certain derivatives, where the fair value is derived primarily from assumptions based on non-observable market data.

<sup>(5)</sup> Includes absolute return strategies.

## 11. Operating expenses

	2010	2009
	(in millions of dollars)	
General operating expenses .....	321	309
Salaries and benefits .....	393	364
Professional and consulting fees .....	20	21
	734	694

## 12. Net assets and changes in net assets for accountability purposes

The administration of the CPP's assets and activities is shared between various government of Canada's departments and the CPPIB. The CPPIB is responsible for investing the majority of the CPP's assets, while the Government of Canada (GoC), through various federal departments, manages the remainder of the assets, as well as the collection of the CPP contributions and the administration and payments of the CPP benefits. For accountability purposes, the following table presents summary information on the levels of assets and liabilities and sources of income and expenses managed by the GoC and the CPPIB respectively.

**Canada Pension Plan—Continued****NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Continued**

(in millions of dollars)

	2010			2009		
	Government of Canada	CPP Investment Board	Total	Government of Canada	CPP Investment Board	Total
Assets .....	4,164	140,336	144,500	4,886	112,486	117,372
Liabilities .....	374	12,706	13,080	365	6,985	7,350
Net assets .....	3,790	127,630	131,420	4,521	105,501	110,022
Income (loss)						
Contributions .....	36,276		36,276	36,506		36,506
Investment income (loss) .....	1	16,218	16,219	6	(23,576)	(23,570)
	36,277	16,218	52,495	36,512	(23,576)	12,936
Expenses						
Pensions and benefits .....	30,363		30,363	29,005		29,005
Operating expenses .....	498	236	734	505	189	694
	30,861	236	31,097	29,510	189	29,699
Increase (decrease) in net assets .....	5,416	15,982	21,398	7,002	(23,765)	(16,763)

Pursuant to Section 108.1 of the CPP Act and the Agreement dated as of April 1, 2004, amounts not required to meet specified obligations of the CPP are transferred weekly to the CPPIB. The funds originate from employer and employee contributions to the CPP and interest income generated from the deposit with the Receiver General.

In September 2004, the CPPIB assumed responsibility for providing cash management services to the CPP, includ-

ing periodic return, on at least a monthly basis, of funds required to meet CPP pension, benefits and operating expenses obligations.

During the year ended March 31, 2010, a total of \$30.3 billion was transferred to the CPPIB and a total of \$24.2 billion was returned to the CPP to meet its liquidity requirements.

**ACTIVITIES DURING THE YEAR**

(in millions of dollars)

	2010	2009
Canada Pension Plan Investment Board		
Accumulated transfers to CPPIB, beginning of year .....	182,204	153,073
Transfers of funds to CPPIB .....	30,308	29,131
Accumulated transfers to CPPIB, end of year .....	212,512	182,204
Accumulated transfers from CPPIB, beginning of year .....	(85,282)	(62,714)
Transfers of funds from CPPIB .....	(24,161)	(22,568)
Accumulated transfers from CPPIB, end of year .....	(109,443)	(85,282)
Net accumulated transfers to CPPIB .....	103,069	96,922

**13. Commitments**

The CPPIB has committed to enter into investment transactions, which will be funded over the next several years in accordance with the agreed terms and conditions. As at March 31, 2010, the commitments total \$18.0 billion (2009 – \$23.9 billion).

As at March 31, 2010, the CPPIB is also committed to redeem exchangeable bonds for a subsidiary up to a maximum of \$0.2 billion (2009 – \$nil) and to provide inter-company loan facilities to certain subsidiaries for up to \$0.6 billion (2009 – \$nil).

## Canada Pension Plan—Concluded

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Concluded

As at March 31, 2010, the CPPIB has made lease and other commitments of \$39.5 million (2009 - \$54.7 million) that will be paid over the next eight years.

## 14. Contingent liabilities

## (a) Appeals relating to the payment of pensions and benefits

At March 31, 2010, there were 7,449 (6,810 in 2009) appeals relating to the payment of CPP disability benefits. These contingencies are reasonably estimated, using historical information, at an amount of \$72 million (\$71 million in 2009), which was recorded as an accrued liability in the CPP 2009-2010 financial statements.

## (b) Other claims and legal proceedings

In the normal course of operations, the CPP is involved in various claims and legal proceedings. While the total amount claimed in these actions may be material, their outcomes are not determinable. The CPP records an allowance for claims and legal proceedings when it is likely that there will be a future payment and a reasonable estimate of the loss can be made. No such allowance was recognized in the financial statements for the 2009-2010 and 2008-2009 fiscal years for these claims and legal proceedings.

## (c) Guarantees

As part of certain investment transactions entered into during the year ended March 31, 2010, the CPPIB has agreed to guarantee up to \$0.6 billion to other

counterparties in the event certain subsidiaries and other entities default under the terms of loan and other related agreements. To date, the CPPIB has not received any claims nor made any payments pursuant to such guarantees.

## (d) Indemnifications

The CPPIB provides indemnifications to its officers, directors, certain others and, in certain circumstances, to various counterparties and other entities. The CPPIB may be required to compensate these indemnified parties for costs incurred as a result of various contingencies such as changes in laws and regulations and litigation claims. The contingent nature of the indemnification agreements prevents the CPPIB from making a reasonable estimate of the maximum potential payments the CPPIB could be required to make. To date, the CPPIB has not received any claims nor made any payments pursuant to such indemnifications.

## 15. Related party transactions

In addition to the information already disclosed in the other Notes to the Consolidated Financial Statements, the CPP has \$3,854 million (2009 - \$4,662 million) of contributions receivable from the Canada Revenue Agency.

The CPP enters into transactions with the Government of Canada in the normal course of business, which are recorded at the exchange value. The costs are based on estimated allocations of costs and are charged to the CPP in accordance with various memoranda of understanding.

## TRANSACTIONS FOR THE YEAR

(in millions of dollars)

	2010	2009
Pension and benefit delivery, accommodation and corporate services		
Human Resources and Skills Development Canada .....	329	345
Collection of contributions and investigation services		
Canada Revenue Agency and Royal Canadian Mounted Police .....	154	146
Cheque issue and computer services		
Public Works and Government Services Canada .....	13	12
Actuarial services		
Office of the Superintendent of Financial Institutions and Department of Finance .....	2	2
	498	505

## 16. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

## Government Annuities Account

### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Government Annuities Account have been prepared in accordance with Canadian generally accepted accounting principles, by the management of Human Resources and Skills Development Canada. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgment.

In support of its responsibility for the integrity and fairness of the financial statements, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The management of Human Resources and Skills Development Canada recognizes the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations.

The Auditor General of Canada, the external auditor of the Government Annuities Account, conducts an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and reports to the Minister of Human Resources and Skills Development.

IAN SHUGART  
Deputy Minister  
Human Resources and  
Skills Development Canada

ALFRED TSANG, CMA  
Chief Financial Officer  
Human Resources and  
Skills Development Canada

Gatineau, Canada  
July 16, 2010

### REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2010 and their change in the Account's statement of operations and actuarial liabilities for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General for Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Luc Taillon  
Fellow of the Canadian Institute of Actuaries  
Chief Actuary  
Human Resources and Skills Development Canada

Gatineau, Canada  
July 13, 2010



## Government Annuities Account—Continued

## AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS  
DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2010 and the statements of operations and actuarial liabilities and cash flow for the year then ended. These financial statements are the responsibility of the management of Human Resources and Skills Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations.

Nancy Y. Cheng, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Halifax, Canada  
July 16, 2010

BALANCE SHEET  
AS AT MARCH 31  
(in thousands of dollars)

ASSETS	2010	2009	LIABILITIES	2010	2009
Deposit with Receiver General for Canada (Note 4) .....	228,646	251,273	Actuarial surplus due to Canada .....	2,511	3,198
Accrued interest due from Canada .....	17,239	18,930	Actuarial liabilities (Note 5) .....	243,456	267,173
Accounts receivable .....	82	168			
	245,967	270,371		245,967	270,371

The accompanying notes are an integral part of these financial statements.

Approved by:

IAN SHUGART  
Deputy Minister  
Human Resources and  
Skills Development Canada

ALFRED TSANG, CMA  
Chief Financial Officer  
Human Resources and  
Skills Development Canada

**Government Annuities Account—Continued****STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES  
FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2010	2009
Payments and other charges		
Annuity payments .....	38,380	41,523
Premium refunds .....	66	87
Unclaimed annuities transferred to Consolidated Revenue Fund .....	105	138
	38,551	41,748
Income		
Interest from		
Canada (Note 4) .....	17,239	18,930
Premiums (Note 4) .....	18	29
Reclaimed annuities recovered from Consolidated Revenue Fund .....	88	173
	17,345	19,132
Services received without charge (Note 2(g)) .....	2,084	2,161
Services contributed by Human Resources and Skills Development Canada (Note 2(g)) .....	(2,084)	(2,161)
Excess of payments and other charges over income for the year .....	(21,206)	(22,616)
Actuarial liabilities, beginning of year .....	267,173	292,987
	245,967	270,371
Actuarial surplus due to Canada .....	(2,511)	(3,198)
Actuarial liabilities, end of year (Note 5) .....	243,456	267,173
Actuarial liabilities are comprised of:		
Deferred annuities, present value .....	11,696	13,038
Mature annuities, present value .....	231,760	254,135
	243,456	267,173

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2010	2009
Cash flows from (used in) operations		
Payments to annuitants .....	(38,446)	(41,610)
Interest received .....	18,930	20,669
Reclaimed annuities recovered from Consolidated Revenue Fund .....	88	173
Unclaimed annuities transferred to Consolidated Revenue Fund .....	(105)	(138)
Premiums received from annuitants .....	18	29
Decrease (Increase) of accounts receivable .....	86	(26)
	(19,429)	(20,903)
Actuarial surplus remitted to Consolidated Revenue Fund .....	(3,198)	(2,642)
Decrease in deposit with Receiver General for Canada .....	(22,627)	(23,545)
Deposit with Receiver General for Canada, beginning of year .....	251,273	274,818
Deposit with Receiver General for Canada, end of year .....	228,646	251,273

The accompanying notes are an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010****1. Authority, Objective and Responsibilities**

The Government Annuities Account (the Account) was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by Human Resources and Skills Development Canada and operates through the Consolidated Revenue Fund.

**Government Annuities Account—Continued**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2010—Continued

**2. Significant Accounting Policies****(a) Basis of presentation**

The financial statements of the Account are prepared in accordance with Canadian generally accepted accounting principles.

**(b) Actuarial liabilities**

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

**(c) Actuarial surplus/deficit**

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

**(d) Interest from Canada**

Interest from Canada is recorded on an accrual basis and is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act*.

**(e) Unclaimed annuities**

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

**(f) Reclaimed annuities**

Reclaimed annuities represent previously unclaimed amounts that had been transferred to the Consolidated Revenue Fund. Where the annuitants are subsequently located, the actuarial value of these annuities is transferred back to the Account.

**(g) Services received without charge**

Administrative services, including actuarial services, received without charge from Human Resources and Skills Development Canada are recorded in the Statement of Operations and Actuarial Liabilities at their estimated carrying amount. A corresponding amount is credited directly to the Statement of Operations and Actuarial Liabilities.

**(h) Measurement uncertainty**

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, and income at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

**3. Future Accounting Standards**

Section 4600 Pension Plans and International Financial Reporting Standards (IFRS)

The Account's financial statements are prepared in accordance with Canadian generally accepted accounting principles, largely based on Section 4100 Pension Plans. In April 2010, the Accounting Standards Board issued Section 4600 Pension Plans to replace Section 4100 for annual financial statements relating to fiscal years beginning on or after January 1, 2011. Section 4100 continues to be applied until Section 4600 takes effect. The Section 4600 provides standards for the accounting and disclosure of investments or pension obligations of a pension plan. Section 4600 also requires pension plans of publicly accountable enterprises to follow IFRS to the extent that those standards do not conflict with the requirements of Section 4600. Consequently, a pension plan of a publicly accountable enterprise may apply IFRS in selecting accounting policies other than policies of the plan that relate to its investments or pension obligations.

The management of Human Resources and Skills Development Canada will assess the impact of the adoption of these changes on the Account's financial statements that are effective for the fiscal year commencing April 1, 2011.

**4. Premiums deposited with Receiver General for Canada**

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

**Government Annuities Account—Concluded**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2010—Concluded

**5. Actuarial liabilities**

The *Government Annuities Act* and regulations prescribe the basis upon which actuarial values are to be determined. The regulations require the discounting of expected future payments using an annual interest rate of seven percent. Future payments are to be estimated using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

**6. Financial Instruments**

The Account's financial instruments include the deposits with Receiver General for Canada and actuarial surplus due to Canada. The carrying value of these financial instruments approximates their fair value.

**7. Financial Risk Management**

The Account is not exposed to any significant market risk, liquidity risk, or credit risk from its use of financial instruments.

**8. Capital Management**

The Account does not manage capital as all deposits and withdrawals to the Account are made to the Consolidated Revenue Fund (CRF) of Canada and returns on deposits are legislated through the *Government Annuities Improvement Act*. In addition, any deficit or surplus in the Account is charged or credited to the CRF.

The Account is valued on an actuarial basis each year, with the objective of reporting the present value of the deferred and matured annuities to the Government of Canada to ensure the Account is sufficiently funded.

The Account has no externally imposed restrictions on capital. There has been no change in the Account's approach to capital management over the prior year.

**9. Respective roles of the valuation actuary and of the auditor**

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated October 2007, it is appropriate to include a description of the respective roles of the actuary and of the auditor with respect to the financial statements. Their respective roles are as follows:

Human Resources and Skills Development Canada's Chief Actuary determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Account. The Chief Actuary also ensures that the method used to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.

The Auditor General of Canada expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The Auditor General of Canada also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

**10. Related Party Transactions**

The Account is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

**Royal Canadian Mounted Police (Dependants)  
Pension Fund**

MANAGEMENT RESPONSIBILITY FOR FINANCIAL  
STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include management's best estimates and judgments when appropriate.

Responsibility for the integrity and objectivity of the financial statements rests with the management of the Royal Canadian Mounted Police (Dependants) Pension Fund. In support of its responsibility, management has developed and maintained books, records, internal controls and management practices, designed to provide reasonable assurance as to the reliability of the financial information, that assets are safeguarded and controlled, and that transactions of the Fund are in accordance with the *Financial Administration Act* and regulations and, as appropriate, the *Royal Canadian Mounted Police Pension Continuation Act*.

These financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

ROD KNECHT  
for WILLIAM J. S. ELLIOTT  
Commissioner

SHEILA JAMIESON  
for ALAIN P. SÉGUIN  
Chief Financial and  
Administrative Officer

July 9, 2010

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC SAFETY

I have audited the statement of net assets available for benefits and excess of actuarial value of net assets available for benefits over accrued pension benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 2010 and the statements of changes in net assets available for benefits and changes in accrued pension benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits and excess of actuarial value of net assets available for benefits over accrued pension benefits of the Fund as at March 31, 2010 and the changes in net assets available for benefits and changes in accrued pension benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the applicable provisions of the *Financial Administration Act* and the *Royal Canadian Mounted Police Pension Continuation Act*.

Nancy Y. Cheng, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
July 9, 2010



# Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

## STATEMENT OF NET ASSET AVAILABLE FOR BENEFITS AND EXCESS OF ACTUARIAL VALUE OF NET ASSET AVAILABLE FOR BENEFITS OVER ACCRUED BENEFITS AS AT MARCH 31

	2010	2009
	\$	\$
Asset		
Due from the Consolidated Revenue Fund	26,972,269	27,831,547
Net asset available for		
benefits	26,972,269	27,831,547
Accrued pension benefits (Note 3)	23,907,000	24,956,000
Excess of actuarial value of		
net asset available for		
benefits over accrued		
pension benefits	3,065,269	2,875,547

The accompanying notes are an integral part of these financial statements.

Approved:

ROD KNECHT  
for WILLIAM J. S. ELLIOTT  
*Commissioner*

SHEILA JAMIESON  
for ALAIN P. SÉGUIN  
*Chief Financial and  
Administrative Officer*

July 9, 2010

## STATEMENT OF CHANGES IN NET ASSET AVAILABLE FOR BENEFITS YEAR ENDED MARCH 31

	2010	2009
	\$	\$
Net asset available for benefits,		
beginning of year	27,831,547	28,537,258
Increase in net asset:		
Interest income on amount due from		
the Consolidated Revenue Fund	1,809,668	1,937,174
Contributions	5,342	5,842
Total increase in net asset	1,815,010	1,943,016
Decrease in net asset:		
Benefit payments	(2,674,288)	(2,648,727)
Decrease in net asset	(859,278)	(705,711)
Net asset available for benefits,		
end of year	26,972,269	27,831,547

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF CHANGES IN ACCRUED PENSION BENEFITS YEAR ENDED MARCH 31

	2010	2009
	\$	\$
Actuarial present value of		
accrued pension benefits,		
beginning of year	24,956,000	25,860,000
Net interest accrued on		
benefits	1,620,000	1,739,000
Contributions from participants		
(instalment payments)	5,000	6,000
Benefit payments	(2,674,000)	(2,649,000)
Actuarial present value of		
accrued pension benefits,		
end of year	23,907,000	24,956,000

The accompanying notes are an integral part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED MARCH 31

### 1. Description of the Fund

The following summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the *Act*). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

#### (a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

The Fund is accounted for using the standards applicable to a defined benefit pension plan.

#### (b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

## Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31—Continued

The *Act* directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, as may be required to re-establish the solvency of the Fund.

### (c) Interest income

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government Superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds held to maturity.

### (d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

#### i. Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5% of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

#### ii. Eligible children's annuities

An annuity, not exceeding 7% of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

#### iii. Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. This lump sum shall be equal in value to a pension for female aged 20 years older than the deceased member at death but not exceeding 75 years.

### iv. Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

### (e) Dividends on death benefits

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

### (f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

## 2. Significant accounting policies

The financial statements present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis. The significant accounting policies are:

### (a) Adoption of new accounting standards

On April 1, 2009, the Fund adopted the new Canadian Institute of Chartered Accountants (CICA) Handbook Section 3064, *Goodwill and Intangible Assets*. Additionally, amendments to Section 3862, *Financial Instruments - Disclosures*, Section 3855, *Financial Instruments - Recognition and Measurement* and Section 1000, *Financial Statement Concepts* were adopted.

# Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31—Continued

## Goodwill and Intangible Assets

In February 2008, the CICA issued new accounting standard Handbook Section 3064, Goodwill and Intangible Assets, applicable for fiscal years beginning on or after October 1, 2008, which the Fund adopted retrospectively, effective April 1, 2009. New Section 3064 which replaces CICA Handbook Section 3062, Goodwill and Other Intangible Assets and Section 3450, Research and Development Costs, provides guidance for the identification, recognition, and measurement of externally acquired or internally developed intangible assets and requires separate asset disclosure. This new section had no material impact on the Fund.

## Financial instruments - disclosures

Effective April 1, 2009, the Fund adopted the recent amendments to Section 3862, Financial Instruments - Disclosures. The amendments enhance required disclosures related to fair value measurements, including the relative reliability of the inputs used in those measurements and establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement).

The three levels of fair value hierarchy are as follows:

- Level 1 Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that the investment manager has the ability to access at the measurement date.
- Level 2 Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 Inputs that are unobservable. There is little if any market activity. Inputs into the determination of fair value require significant management judgement or estimation.

The carrying amount of the Consolidated Revenue Fund approximates fair value based on level 1 inputs due to the relatively short-term nature of these financial instruments and is classified as held for trading.

Additionally, the requirement for liquidity risk disclosure was enhanced with the inclusion of a maturity risk analysis for derivative and non-derivative financial instruments.

## Financial instruments - recognition and measurement

In June 2009, the CICA clarified Section 3855 with respect to the effective interest method which is used for calculating the amortized cost of financial assets and financial liabilities and of allocating the interest income or interest expense over the relevant period. This clarification had no material impact on the Fund.

## Financial Statement Concepts

In February 2008, the CICA issued amendments to Section 1000, Financial Statement Concepts to clarify the criteria for recognition of an asset and the timing of expense recognition. The new requirements are effective for interim and annual financial statements relating to fiscal years beginning on or after October 1, 2008. Effective April 1, 2009, the Fund adopted the amendments to Section 1000 which did not have any impact on the Fund's financial statements.

- (b) Interest income on the amount due from the Consolidated Revenue Fund

Interest on the amount due from the Consolidated Revenue Fund is recognized on an accrual basis.

- (c) Benefit payments

Benefits are accrued as pensionable service accumulates and are recognized as a reduction of accrued pension benefits and net assets available for benefits when paid.

- (d) Services provided without charge and related party transactions

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies as they are insignificant in the context of the financial statements taken as a whole. These services include the following:

- Financial management and other support services from the Royal Canadian Mounted Police;
- Actuarial valuation and other services from the Office of the Superintendent of Financial Institutions;
- Cheque issue from Public Works and Government Services Canada; and
- Auditors' cost from the Office of the Auditor General.

- (e) Use of estimates

In preparing these financial statements, management uses estimates and assumptions that primarily affect the reported values of the liabilities. Significant esti-

## Royal Canadian Mounted Police (Dependants) Pension Fund—Concluded

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED MARCH 31—Concluded

mates are used primarily in the determination of accrued pension benefits which have been disclosed in Note 3.

#### (f) Future Accounting Policy Change

The Fund's financial statements are prepared in accordance with Canadian generally accepted accounting principles, largely based on Section 4100 Pension Plans. In April 2010, the Canadian Institute of Chartered Accountants issued Section 4600 Pension Plans to replace Section 4100 for annual financial statements relating to fiscal years beginning on or after January 1, 2011. Section 4100 continues to be applied until Section 4600 takes effect. The revised Section 4600 provides standards for the accounting and disclosure of investments or pension obligations of a pension plan. Section 4600 also requires pension plans of publicly accountable enterprises to follow International Financial Reporting Standards (IFRS) to the extent that those standards do not conflict with the requirements of Section 4600. Consequently, a pension plan of a publicly accountable enterprise may apply IFRS in selecting accounting policies other than policies of the plan that relate to its investments or pension obligations.

The fund will assess the impact of the adoption of these changes on its financial statements that are effective for the fiscal year commencing April 1, 2011.

#### 3. Accrued pension benefits

The most recent statutory actuarial valuation was performed as at March 31, 2007 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of \$3,782,000. A portion of this surplus was distributed by annual effective increases in the pension amount of 2.2% as at April 1, 2008, 2.2% as at April 1, 2009, and will be distributed by annual effective increases in the pension amount of 2.2% as at April 1, 2010 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount is 1.095% effective April 1, 2008, 1.121% effective April 1, 2009, and 1.148% effective April 1, 2010.

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases in the pension benefits. The average ages of members and widows were both estimated to be 84 years and the remaining lifetime of the Fund was estimated at 31 years as at March 31, 2007.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future Fund yields, mortality rates, proportion of members married, and age of new widows.

The current Fund yield of 6.83% per annum (7.10% in 2009) is consistent with the estimated yield (6.85%) used

for the immediate future in the actuarial valuation. The expected long-term Fund yield is estimated to decline to 5.10% per annum by the year 2025 and to rise to the ultimate level of 5.35% by 2032. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed as at March 31, 2010, to estimate the actuarial present value of accrued pension benefits and the principal components of change in the actuarial present value during the plan year.

#### 4. Financial instruments

The financial instruments of the Fund include the amount due from the Consolidated Revenue Fund. The carrying value of the amount due from the Consolidated Revenue Fund approximates fair value due to its short term nature.

#### 5. Capital management

The primary objective with respect to capital management is to ensure that the Fund has adequate capital to meet its obligations to all current Fund members and their survivors.

The Fund is not subject to any externally imposed capital requirements and the surpluses or deficits are determined regularly by an actuarial valuation that is prepared by an independent actuary and considered as the Fund's capital.

The actuary's valuation is used to measure the long-term health of the Fund. The actuary tests the Fund's ability to meet its obligations to all current Fund members and their survivors.

Using an assumed rate of return, the actuary projects the Fund's benefits to estimate the current value of the liability (see note 3), which is compared to the Fund's asset (due from the CRF) and the future contributions for all current Fund members. The result of the comparison is either a surplus or a deficit. In either case, the funding policy as described in Note 1 b) will be used to ensure that the capital of the Fund is maintained.

There have been no changes to the capital management policy of the Fund.

#### 6. Financial risk management

The Fund is not exposed to any significant market risk, liquidity risk, or credit risk from its use of financial instruments. Accordingly, the Fund has not provided a market risk sensitivity analysis.

# SECTION 7

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Cash and Accounts Receivable

### CONTENTS

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Cash and cash equivalents .....	7.2
Taxes receivable .....	7.3
Other accounts receivable .....	7.4



## CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

TABLE 7.1

### CASH AND ACCOUNTS RECEIVABLE

	March 31/2010	March 31/2009
	\$	\$
Cash and cash equivalents, Table 7.2.....	28,450,328,245	46,985,093,976
Taxes receivable, Table 7.3.....	69,062,455,926	71,910,913,735
Other accounts receivable, Table 7.5.....	3,692,188,232	3,250,715,996
Total cash and accounts receivable.....	101,204,972,403	122,146,723,707

## Cash and Cash Equivalents

Cash consists of public moneys on deposit and cash in transit at March 31<sup>st</sup>. Cash in bank consists of public moneys on deposit to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions. Cash in transit consists of public moneys received by public officers prior to April 1, but not deposited by that date as well as cash held by consolidated Crown corporations and other entities. Outstanding cheques and warrants are deducted to arrive at the closing cash balance.

Cash equivalents consist mainly of term deposits resulting from auctions administered by the Bank of Canada and the Department of Finance on behalf of the Minister of Finance. The short term deposits, denominated in Canadian dollars, are made from a portion of the daily surplus of cash balance and have a short term maturity, usually not exceeding 31 calendar days.

Table 7.2 presents a summary of the cash and cash equivalents.

TABLE 7.2

### CASH AND CASH EQUIVALENTS

	March 31/2010	March 31/2009
	\$	\$
Cash in bank—		
Canadian currency.....	13,668,147,862	28,607,644,837
Foreign currencies <sup>(1)</sup> .....	326,355,184	(4,011,768)
Special deposits <sup>(2)</sup> .....	50,000,000	50,000,000
Total cash in bank.....	14,044,503,046	28,653,633,069
Cash in transit—		
Cash in hands of collectors and in transit.....	7,359,138,663	6,646,860,734
Other cash—Consolidated Crown corporations and other entities <sup>(3)</sup> .....	518,079,000	486,232,000
Total cash in transit.....	7,877,217,663	7,133,092,734
Less: Outstanding cheques and warrants—		
Outstanding cheques <sup>(4)</sup> .....	5,050,029,792	5,176,590,893
Imprest account cheques <sup>(5)</sup> .....	319,560	2,095,012
Total outstanding cheques and warrants.....	5,050,349,352	5,178,685,905
Total cash.....	16,871,371,357	30,608,039,898
Cash equivalents.....	11,578,956,888	16,377,054,078
Total cash and cash equivalents.....	28,450,328,245	46,985,093,976

<sup>(1)</sup> The balances denominated in foreign currencies (United Kingdom pounds sterling, United States dollars and Euros) have been translated into Canadian dollar equivalents and include cash in bank and outstanding cheques.

<sup>(2)</sup> These are balances in the hands of financial institutions for the reimbursement of GST refund payments issued by the "ministère du Revenu du Québec" on behalf of the government.

<sup>(3)</sup> These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of consolidated Crown corporations and other entities.

<sup>(4)</sup> Cheques and Employment Insurance warrants issued in Canadian dollars, and outstanding are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of \$33,703,294 (\$30,130,605 in 2009) was transferred to non-tax revenues. Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

<sup>(5)</sup> Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account.

## Taxes Receivable

Taxes receivable include amounts assessed by Canada Revenue Agency and the Canada Border Services Agency but not yet collected, as well as estimates of unassessed taxes at year-end. Amounts receivable also include related amounts for interest and penalties.

Taxes receivable include taxes, premiums and contributions collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

The Government establishes an allowance for doubtful accounts to reduce the carrying value of the taxes receivable to amounts that approximate their net realizable value.

Table 7.3 presents taxes receivable by tax stream. Amounts receivable that are written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

**TABLE 7.3**  
**TAXES RECEIVABLE AS AT MARCH 31**

	2010			2009		
	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable
	\$	\$	\$	\$	\$	\$
Taxes receivable—						
Income taxes receivable—						
Individuals .....	40,303,200,537	4,925,575,342	35,377,625,195	42,233,169,288	4,355,642,530	37,877,526,758
Employers .....	15,009,791,969	821,743,264	14,188,048,705	14,396,572,545	725,056,322	13,671,516,223
Corporations .....	10,713,832,470	1,849,060,942	8,864,771,528	12,163,615,664	1,770,430,394	10,393,185,270
Non-residents .....	1,182,413,290	142,074,136	1,040,339,154	1,235,232,757	151,368,843	1,083,863,914
Goods and services taxes receivable .....	9,957,731,011	2,187,625,261	7,770,105,750	9,388,101,864	2,396,572,955	6,991,528,909
Customs duties receivable .....	190,300,334	23,243,689	167,056,645	226,822,803	25,407,592	201,415,211
Excise taxes and duties receivable .....	1,695,373,074	40,864,125	1,654,508,949	1,753,744,107	61,866,657	1,691,877,450
<b>Total .....</b>	<b>79,052,642,685</b>	<b>9,990,186,759</b>	<b>69,062,455,926</b>	<b>81,397,259,028</b>	<b>9,486,345,293</b>	<b>71,910,913,735</b>

Table 7.4 presents the aging for taxes receivable for the period over which claims at March 31 have been outstanding. Receivables based on estimates of unassessed taxes at year-end are included in current receivables.

**TABLE 7.4**  
**AGING OF TAXES RECEIVABLE**

	Year ended March 31	
	2010	2009
	\$	\$
Tax receivables		
Less than one year .....	59,620,638,416	63,073,565,580
1-2 .....	3,210,161,595	3,189,151,980
2-3 .....	2,010,232,834	2,187,101,335
3-4 .....	2,199,184,538	1,646,185,499
4-5 .....	1,780,135,854	1,973,721,872
Over 5 years .....	10,232,289,448	9,327,532,762
<b>Total .....</b>	<b>79,052,642,685</b>	<b>81,397,259,028</b>

## Other Accounts Receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2010.

Amounts receivable written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.5 presents a summary of the balances for other receivables.

**TABLE 7.5**  
**OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31**

	2010			2009		
	Gross receivables	Allowance for doubtful accounts	Net receivables	Gross receivables	Allowance for doubtful accounts	Net receivables
	\$	\$	\$	\$	\$	\$
Other receivables <sup>(1)</sup> .....	4,192,472,526	1,343,797,294	2,848,675,232	4,046,041,656	1,329,028,660	2,717,012,996
Accounts receivable of consolidated Crown corporations and other entities .....	843,513,000		843,513,000	533,703,000		533,703,000
Total .....	5,035,985,526	1,343,797,294	3,692,188,232	4,579,744,656	1,329,028,660	3,250,715,996

<sup>(1)</sup> Other receivables are the financial claims owed to the Government and arising from other revenues.

Table 7.6 presents the aging of other accounts receivables for the period over which claims at March 31 have been outstanding.

**TABLE 7.6**  
**AGING OF OTHER ACCOUNTS RECEIVABLE**

	Year ended March 31	
	2010	2009
	\$	\$
Outstanding days .....		
0-30 .....	1,317,868,093	1,195,978,283
31-60 .....	322,343,023	311,613,593
61-90 .....	160,019,990	190,005,464
91-365 .....	378,622,806	291,177,193
Over 365 .....	2,013,618,614	2,057,267,123
Total .....	4,192,472,526	4,046,041,656
Accounts receivable of consolidated Crown corporations and other entities .....	843,513,000	533,703,000
Total .....	5,035,985,526	4,579,744,656

# SECTION 8

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Foreign Exchange Accounts

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## FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$8,243 million as at March 31, 2010 (\$10,381 million as at March 31, 2009); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 8.1**  
**FOREIGN EXCHANGE ACCOUNTS**

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account, Table 8.2 .....	51,194,070,762	42,839,823,927	40,332,582,585	53,701,312,104
International Monetary Fund—Subscriptions .....	12,010,591,516		2,187,820,200	9,822,771,316
International Monetary Fund—Loans .....		363,961,698	26,907,331	337,054,367
	63,204,662,278	43,203,785,625	42,547,310,116	63,861,137,787
Less:				
International Monetary Fund—Notes payable .....	10,026,593,743	3,223,553,639	873,000,000	7,676,040,104
Special drawing rights allocations .....	1,469,530,532	1,095,070,324	8,860,537,029	9,234,997,237
	11,496,124,275	4,318,623,963	9,733,537,029	16,911,037,341
Total .....	51,708,538,003	47,522,409,588	52,280,847,145	46,950,100,446

### International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each year. The financial statements as at March 31, 2010, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2010. Gold held by the Account is valued at 35 SDRs per fine ounce (\$53.98 Cdn as at March 31, 2010 and \$66.00 Cdn as at March 31, 2009).

In 2009-2010, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$41,384 million and an adjustment of \$1,456 million to recognize the net income of the Exchange Fund Account for the period April 1, 2009 to March 31, 2010. Receipts and other credits consisted of repayments of advances of \$31,593 million and a net valuation adjustment of \$8,740 million.



**TABLE 8.2****INTERNATIONAL RESERVES HELD IN  
THE EXCHANGE FUND ACCOUNT**

(in millions of dollars)

	March 31/2010	March 31/2009
US dollar cash on deposits .....	226	548
US dollar marketable securities .....	24,477	27,404
Euro cash on deposits .....	175	272
Euro marketable securities .....	19,443	21,641
Japanese yen cash deposits .....	91	106
Japanese yen marketable securities .....	217	
Special drawing rights .....	9,066	1,216
Gold .....	6	7
<b>Total .....</b>	<b>53,701</b>	<b>51,194</b>
<b>Advances by the Consolidated Revenue</b>		
Fund were denominated as follows:		
US dollars (2010, \$26,274		
million US; 2009, \$23,125		
million US) .....	26,689	29,167
Euro .....	18,810	21,128
Japanese yen .....	304	102
Special drawing rights		
(2010, SDR 4,599 million; 2009,		
SDR 610 million) .....	7,092	(1,150)
Canadian dollars .....	(650)	94
<b>Total advances from the Consolidated</b>		
<b>Revenue Fund .....</b>	<b>52,245</b>	<b>49,341</b>
<b>Total net income from April 1 to</b>		
<b>March 31 .....</b>	<b>1,456</b>	<b>1,853</b>
<b>Total .....</b>	<b>53,701</b>	<b>51,194</b>

**International Monetary Fund—  
Subscriptions**

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2009-2010, receipts and other credits consisted of a valuation adjustment of \$2,188 million.

**International Monetary Fund—Loans**

This account records the value of interest-bearing loans made under Canada's bi-lateral borrowing agreement with the IMF.

On July 6, 2009, the Government of Canada entered into a two-year, bi-lateral borrowing agreement with the IMF. The maximum borrowings of the IMF under this agreement are limited to the equivalent of \$10 billion US. The purpose of the agreement is to provide temporary resources for member countries requiring balance of payment assistance during the global economic crisis.

Each drawing under the agreement has a term to maturity of three months and bears interest at the SDR rate. Amounts advanced under this agreement are considered part of the Official International Reserves of Canada.

**International Monetary Fund—Notes  
Payable**

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2009-2010, notes payable to the IMF decreased by \$2,351 million.

**Special Drawing Rights Allocations**

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There were 5,209 million SDRs allocated by the IMF to Canada during the year. In 2009-2010, payments and other charges consisted of a valuation adjustment of \$1,095 million.

## SUPPLEMENTARY STATEMENT

### Exchange Fund Account

#### STATEMENT OF RESPONSIBILITY

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operations of the Account are governed by the provisions of Part II of the *Currency Act*. The Bank of Canada administers the Account, as fiscal agent for the Government of Canada.

The financial statements were prepared in accordance with the accounting policies set out in Note 2 to the financial statements, which are consistent with those used by the Government of Canada, and do not result in any significant differences from Canadian generally accepted accounting principles for the public sector. These policies were applied on a basis consistent with that of the preceding year. The information included in these financial statements is based on the best estimates and judgement of the Department of Finance and the Bank of Canada, with due consideration given to materiality.

The Department of Finance establishes policies for the Account's transactions and investments. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada maintains appropriate financial systems and related internal controls to provide reasonable assurance that financial information is reliable, assets are safeguarded and transactions are properly authorized in accordance with the *Currency Act*. The system of internal control is supported by an internal audit department, whose functions include reviewing internal controls, including accounting and financial controls and their application. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of her audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are also part of the Public Accounts of Canada, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

MARK CARNEY  
*Governor  
Bank of Canada*

MICHAEL HORGAN  
*Deputy Minister  
Department of Finance*

SHEILA VOKEY, CA  
*Chief Accountant  
Bank of Canada*

Ottawa, Canada  
May 7, 2010

#### AUDITOR'S REPORT

##### TO THE MINISTER OF FINANCE

I have audited the statement of financial position of the Exchange Fund Account as at 31 March 2010 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at 31 March 2010 and the results of its operations and its cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, which conform with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Nancy Y. Cheng, FCA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
May 7, 2010

**Exchange Fund Account—Continued**

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2010

(in millions of Canadian dollars)

FINANCIAL ASSETS	2010	2009	LIABILITIES	2010	2009
Cash and short-term deposits (Note 3) . . . .	492	926	Due to the Consolidated Revenue Fund (Note 7) . . . . .	53,701	51,194
	492	926	COMMITMENTS (note 9)		
Investments—					
Marketable securities (Note 5) . . . . .	44,137	49,045			
Special drawing rights (Note 6) . . . . .	9,066	1,216			
Gold . . . . .	6	7			
	53,209	50,268			
	53,701	51,194		53,701	51,194

The accompanying notes are an integral part of these financial statements.

Approved:

MARK CARNEY

*Governor**Bank of Canada*

MICHAEL HORGAN

*Deputy Minister**Department of Finance*

SHEILA VOKEY, CA

*Chief Accountant**Bank of Canada*

**Exchange Fund Account—Continued**STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED 31 MARCH 2010  
(in millions of Canadian dollars)

	2010	2009
Net revenue from investments—		
Marketable securities .....	1,717	1,661
Cash and short-term deposits .....	1	24
Special drawing rights .....	16	22
Deposits held under repurchase agreements .....		8
	1,734	1,715
Other—		
Net foreign exchange (loss) gain .....	(278)	138
Net revenue for the year .....	1,456	1,853

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2010  
(in millions of Canadian dollars)

	2010	2009
Cash flows from operating activities—		
Revenue from investments received—		
Marketable securities .....	1,353	1,334
Short-term deposits .....		18
Deposits held under repurchase agreements .....		9
Other .....	1	11
Purchase of marketable securities .....	(65,650)	(70,206)
Proceeds from the sale or maturity of marketable securities .....	61,268	67,185
Increase in foreign currency position .....	4	137
Decrease in foreign currency position .....	(2,623)	(3,005)
Cash used in operating activities .....	(5,647)	(4,517)
Cash flows from financing activities—		
Increase in advances from the CRF .....	30,568	30,894
Repayment of advances to the CRF .....	(25,145)	(27,535)
Cash provided by financing activities .....	5,423	3,359
Effects of exchange rate changes on cash and cash equivalents .....	(210)	175
Decrease in cash and cash equivalents .....	(434)	(983)
Cash and cash equivalents—		
Balance, beginning of year .....	926	1,909
Balance, end of year .....	492	926

The accompanying notes are an integral part of these financial statements.

**Exchange Fund Account—Continued**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2010

(Amounts in the notes to the financial statements are in millions of Canadian dollars, unless otherwise stated.)

**1. Authority and objective**

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account. The majority of Canada's official international reserves reside inside the Account. The Account represents approximately 96 per cent (96 per cent at 31 March 2009) of Canada's official reserves. The remainder of the official reserves reside in the foreign currency accounts of the Minister of Finance.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar. The Minister of Finance empowers the Account to acquire or sell assets deemed appropriate for this purpose, in accordance with the Account's *Statement of Investment Policy*.

Assets held in the Account are managed to provide foreign-currency liquidity to the government and to promote orderly conditions for the Canadian dollar in the foreign exchange markets, if required. Canada's current policy is to intervene in foreign exchange markets on a discretionary, rather than a systematic, basis and only in the most exceptional of circumstances. Since September 1998, no transactions have been aimed at moderating movements in the value of the Canadian dollar.

In accordance with the *Currency Act*, the net revenue for the year is paid to or charged to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the fiscal year, and the Minister of Finance reports to Parliament on the operations of the Account within the first 60 days on which Parliament is sitting after the end of the fiscal year.

**2. Significant accounting policies**

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in a manner consistent with the accounting policies used by the Government of Canada to prepare its financial statements. The presentation and results of the Account using these accounting policies do not result in any significant differences from Canadian generally accepted accounting principles for the public sector.

**(a) Revenue recognition**

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts using the straight line method, gains or losses on sales of securities, and revenues from

securities lending activities. Interest is accrued on short-term deposits, deposits held under repurchase agreements, marketable securities, and Special Drawing Rights.

**(b) Expense recognition**

The Account's administrative, custodial, and fiscal agency services are provided and paid for by the Bank of Canada and Department of Finance. These costs are not recognized in the financial statements.

In addition, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF are not recognized in the financial statements.

**(c) Financial assets****Short-term deposits**

Short-term deposits are recorded at cost and are generally held to maturity.

**Deposits held under repurchase agreements**

Deposits held under repurchase agreements are recorded at cost.

**Marketable securities**

Marketable securities are recorded at cost and are adjusted for amortization of purchase discounts and premiums on a straight-line basis over the term to maturity of the security. Purchases and sales of securities are recorded at the settlement dates. The securities loaned under the securities lending program continue to be accounted for as investment assets.

Short-term deposits, Deposits held under repurchase agreement and Marketable securities are written down to their recoverable amount in the event of an other than temporary impairment in the fair value. Write-downs to reflect other than temporary impairment are included in *Net revenue from investments* in the *Statement of Operations*.

**Special Drawing Rights**

SDR's are initially recorded at cost and are subsequently translated into Canadian dollars at market exchange rates.

**Gold**

Gold is carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.



**Exchange Fund Account—Continued**

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010—Continued

**(d) Translation of foreign currencies and Special Drawing Rights**

Assets and advances denominated in foreign currencies and special drawing rights (SDRs) are translated into Canadian dollar equivalents at rates prevailing on the balance sheet dates, which were as follows:

	2010	2009
US dollars .....	1.0158	1.2613
Euros .....	1.3720	1.6755
Japanese yen .....	0.0109	0.0127
SDRs.....	1.5422	1.8857

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as on transactions throughout the fiscal year, are recorded as net foreign exchange gains or losses and are included in the *Statement of Operations*.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

**(e) Use of estimates and measurement uncertainty**

The preparation of the financial statements of the Account requires management to make estimates and assumptions, based on information available as of the date of the financial statements. The most significant use of estimates is in the disclosure of the fair value of assets and disclosure of the notional cost of advances.

**3. Cash and short-term deposits**

	2010 Carrying value	2009 Carrying value
Cash—		
US dollars .....	226	548
Euros.....	175	272
Japanese yen .....	91	106
	492	926

Short-term deposits are money market transactions where the Account invests funds with designated counterparties.

There were no short-term deposits at 31 March 2010 (nil at 31 March 2009).

**4. Deposits held under repurchase agreements**

Deposits held under repurchase agreements are money market transactions where the Account invests funds on a secured basis with designated counterparties at prevailing market rates based on tri-party reverse repurchase agreements. The collateral on these transactions is held by a tri-party custodian.

Deposits held under repurchase agreements are denominated in US dollars. There were no deposits held under repurchase agreements at 31 March 2010 (nil at 31 March 2009).

## Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2010—Continued

## 5. Marketable Securities

	Term to maturity											2009
	2010											
	Under 6 months		6 months to 1 year		1 to 5 years		Over 5 years		Total			
	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %	accrued interest	Total	Total	
US dollar—												
Corporation .....	183	0.22								183	126	
Commercial Banks .....	354	0.19								354	568	
Sovereign .....	2,066	0.19	21	1.66	810	2.48	4,759	3.67	53	7,709	8,785	
Supra National .....	213	0.21	47	0.90	1,939	3.68	1,953	4.51	54	4,206	4,639	
Agencies and other .....	4,262	0.26	85	2.48	4,089	3.34	3,490	4.55	99	12,025	13,286	
	7,078		153		6,838		10,202		206	24,477	27,404	
Euro—												
Sovereign .....	713	1.25	737	1.64	3,128	2.95	7,705	3.67	237	12,520	12,328	
Supra National .....	113	3.97			704	4.09	1,086	3.86	56	1,959	2,407	
Agencies and other .....	235	2.93	110	2.73	2,280	3.96	2,232	3.89	107	4,964	6,906	
	1,061		847		6,112		11,023		400	19,443	21,641	
Japanese yen—												
Sovereign .....					217	0.68				217		
					217					217		
Total marketable securities . . . .	8,139		1,000		13,167		21,225		606	44,137	49,045	

The yield in the above table represents the weighted average yield to maturity based on the carrying value at the end of the fiscal year for the respective securities.

At 31 March 2010, the net unamortized premium on marketable securities amounted to \$407 million (\$356 million net unamortized premium at 31 March 2009). Sales of marketable securities during the year resulted in a net gain of \$395 million (net gain of \$135 million at 31 March 2009) and is included in *Net revenue from Marketable Securities* on the *Statement of Operations*.

Under the securities lending program, the Account has agency agreements with two major financial institutions. Loans of securities are effected on behalf of the Account by these agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. At 31 March 2010, no US Treasury Bills (US\$255 million (par value) at 31 March 2009) and US\$569 million (par value) in Treasury Notes (US\$698 (par value) at 31 March 2009), were being used in the securities lending program with financial institutions.

## 6. Special Drawing Rights

The special drawing right (SDR) is an international reserve asset created by the International Monetary fund (IMF) in 1969 to supplement the existing official reserves of member countries. SDRs are allocated to member countries in proportion to their IMF quotas. The SDR serves as the unit of account of the International Monetary Fund (IMF) and its value is based on a basket of key international currencies. In August and September of 2009, the IMF completed allocations of Special Drawing Rights (SDRs) in an effort to boost global liquidity. Canada's share of these allocations was initially recorded at \$8,063 million (SDR4,722 million) and \$829 million (SDR487 million) in August 2009 and September 2009, respectively.

## 7. Due to the Consolidated Revenue Fund (CRF)

The Account is funded by the Government of Canada through interest-free advances from the CRF. Advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Minister of Finance. Pursuant to Section 19 of the *Currency Act*, these advances are limited to \$100 billion by order of the Minister of Finance in September of 2009.

## Exchange Fund Account—Continued

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010—Continued

The CRF advances the proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances from the CRF. Interest payable by Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

The Account requires Canadian dollar advances to settle its purchases of foreign currencies. Canadian dollars received from sales of foreign currencies are remitted to the CRF. This, together with foreign currency payments made on behalf of the Government of Canada cause reductions in the level of outstanding Canadian-dollar advances, and can result in overall net deposits of Canadian dollars by the Account with the CRF.

At 31 March, advances from the CRF were comprised of the following currencies:

	2010	2009
US dollars .....	26,689	29,167
Euros.....	18,810	21,128
Japanese yen .....	304	102
SDR's .....	7,092	(1,150)
Subtotal—Foreign currencies.....	52,895	49,247
Canadian dollars .....	(650)	94
Net revenue .....	1,456	1,853
Total Due to Consolidated Revenue Fund .....	53,701	51,194

For the year ended 31 March 2010, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF to the Account is \$1,357 million (\$1,630 million for the year ended 31 March 2009). The notional cost of advanced funds is comprised of the actual interest costs on foreign denominated debt and cross currency swaps for foreign currency advances, and an imputed interest cost calculated using the average funding rate of outstanding Government of Canada market debt, applicable to the net of Canadian dollar and SDR currency advances.

## 8. Financial Instruments

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

## (a) Credit risk

Credit risk is the risk that a counterparty to a financial contract will cause a loss to the Account by failing to discharge its obligations in accordance with agreed upon terms.

To ensure that the Account's asset portfolio is prudently diversified with respect to credit risk, the *Statement of Investment Policy* prescribed by the Minister of Finance specifies limits on holdings by class of issuer (sovereign, agency, supranational, corporation or commercial financial institution) and type of instrument. There are also limits on exposure to any one issuer or counterparty.

With respect to the *Statement of Investment Policy*, the Account may hold fixed income securities of highly rated sovereigns, central banks, government-supported entities and supranational organizations. To be eligible for investment, an entity must have a credit rating in the top seven categories from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service). The Account may also make deposits and execute other transactions, up to prescribed limits, with commercial financial institutions that meet the same rating criteria.

As stipulated in the *Currency Act*, the Minister may appoint agents to perform services concerning the Account. Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of approved counterparties. Each borrower must enter into a Securities Loan Agreement with at least one of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings.

The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending transactions in order to increase its return on investments.

## Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2010—Continued

## (b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk, and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from interest rate risk or currency risk. The Account is not exposed to significant other price risk.

Interest rate and currency risks are managed, with due consideration of the risk to the Government of Canada, through the asset-liability management policy. This policy utilizes a strategy of matching the duration structure and the currency of the Account's assets with the foreign currency borrowings of the Government of Canada that notionally finance the Accounts assets. Other price risks are mitigated by holding high quality liquid assets.

## (c) Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk is minimized by limiting the portion of foreign liabilities that needs to be rolled over within a one year period. In addition, liquidity risk is mitigated by holding short-term investments that are matched to maturing liabilities.

## (d) Fair value of financial instruments

	2010		2009	
	Carrying value and accrued interest	Fair value	Carrying value and accrued interest	Fair value
Investments—				
Cash and short-term deposits.....	492	492	926	926
Marketable securities—				
US dollar.....	24,477	24,966	27,404	28,299
Euro.....	19,443	20,237	21,641	22,375
Japanese yen.....	217	220		
	44,629	45,915	49,971	51,600
SDRs.....	9,066	9,066	1,216	1,216
Gold.....	6	124	7	126
	53,701	55,105	51,194	52,942

The estimated fair value of cash and short-term deposits is deemed equal to their carrying value given their short term to maturity. SDRs are translated into Canadian dollar equivalents at rates prevailing on the balance sheet dates.

Estimated fair values of marketable securities are based on quoted market prices. If such prices are not available, the fair value is determined by discounting future cash flows using an appropriate yield curve. During the year, no marketable securities have been written down to reflect other than temporary impairments in the fair value.

The estimated fair value of gold is based on London fixing of \$1,133.12 at 31 March 2010 (\$1,155.98 at 31 March 2009) per fine ounce.

Subsequent to 31 March 2010, the fair value of marketable securities and SDRs continued to fluctuate as a result of changes in market conditions. As discussed in notes 8(a) and 8(b), credit and market risks of marketable securities are managed in accordance with the Account's *Statement of Investment Policy* and the asset-liability management policy. These risk management practices mitigate the risk of fair value fluctuations of marketable securities.

## 9. Commitments

## (a) Foreign currency swaps

Foreign currency swaps are agreements that exchange one type of obligation for another involving different currencies and the exchange of the principal amounts and interest payments. The Account may enter into short-term foreign currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility during the years ended 31 March 2010 or 31 March 2009, and there were no commitments outstanding at 31 March 2010.

## (b) Foreign currency contracts

A foreign currency contract is a commitment to purchase or sell a foreign currency at the spot rate, requiring settlement within two days. In the normal course of operations, the Account enters into foreign currency contracts. At 31 March 2010, the Account was under contract to sell \$1 million (\$8 million at 31 March 2009) of foreign currency. Unrealized gains (losses) on foreign currency contracts are calculated using the 31 March 2010 exchange rates. As of that date, there were no unrealized net gains (losses) included in net revenue (nil at 31 March 2009). Outstanding foreign currency contracts were settled by 1 April 2010.

**Exchange Fund Account—Concluded**

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010—*Concluded**(c) Investment contracts*

In the normal course of operations, the Account enters into investment contracts. The following table presents the fair value of investment contracts with contractual amounts outstanding at 31 March 2010. There were no outstanding investment contracts at 31 March 2009.

	2010		2009	
	Contractual value	Fair value	Contractual value	Fair value
Marketable securities—				
US dollars—				
Purchases .....	162	162		
Sales .....	22	20		
Euro—				
Purchases .....	50	50		
Sales .....	51	50		

**10. Comparative figures**

Certain of the 2009 comparative figures have been reclassified to conform to the current year's presentation.



# SECTION 9

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Loans, Investments and Advances

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## LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity method, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

Other loans, investments and advances are initially recorded at cost and are subject to annual valuation to reflect

reductions from the recorded value to the approximate net realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the approximate net realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 11 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

**TABLE 9.1**  
**LOANS, INVESTMENTS AND ADVANCES**

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
Enterprise Crown corporations and other				
government business enterprises, Table 9.2 .....	104,049,410,567	126,908,944,433	101,434,856,359	129,523,498,641
Portfolio investments, Table 9.11 .....	109,287,466	4,012,980	6,355,984	106,944,462
National governments including developing countries,				
Table 9.12 .....	736,524,481	56,669,056	291,471,663	501,721,874
International organizations, Table 9.13 .....	15,381,316,756	914,012,186	460,102,884	15,835,226,058
Provincial and territorial governments, Table 9.14 .....	3,526,816,431	204,519,863	794,637,060	2,936,699,234
Other loans, investments and advances, Table 9.15 .....	20,400,358,539	19,994,583,702	15,068,325,021	25,326,617,220
	144,203,714,240	148,082,742,220	118,055,748,971	174,230,707,489
Less: allowance for valuation .....	19,110,051,159	7,110,775,548	9,550,531,479	21,549,807,090
Total .....	125,093,663,081	155,193,517,768	127,606,280,450	152,680,900,399



## LOANS, INVESTMENTS AND ADVANCES

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Other loans, investments and advances are initially recorded at cost and are subject to annual valuation to reflect

reductions from the recorded value to the approximate net realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

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	144,203,714,240	148,082,742,220	118,055,748,971	174,230,707,489
Less: allowance for valuation .....	19,110,051,159	7,110,775,548	9,550,531,479	21,549,807,090
Total .....	125,093,663,081	155,193,517,768	127,606,280,450	152,680,900,399



## Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations and enterprises for working capital, capital expenditures and other purposes, investments in the capital stock of corporations, and loans and advances to corporations and enterprises for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise and are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

- i. designation by Parliament, through a special act of incorporation;
- ii. statutory authorization; or,
- iii. proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interests of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

## ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
<b>Investments—</b>				
Investments and accumulated profits/losses (Table 9.5) .....	25,166,870,950	7,134,174,000	1,390,630,000	30,910,414,950
<b>Loans and advances<sup>(1)</sup>—</b>				
<b>Canada Mortgage and Housing Corporation—</b>				
Housing .....	3,074,039,488		102,294,191	2,971,745,297
Real estate .....	37,780,889		6,499,115	31,281,774
Joint projects .....	774,612,735		56,583,410	718,029,325
Student housing projects .....	172,335,334		13,168,385	159,166,949
Sewage treatment projects .....	123,784,698		27,248,439	96,536,259
	4,182,553,144		205,793,540	3,976,759,604
<b>Finance—</b>				
Business Development Bank of Canada .....	7,284,000,000	22,401,103,000	17,440,093,290	12,245,009,710
Canada Lands Company Limited .....	38,874,015	5,984,377	1,530,218	43,328,174
Canada Mortgage and Housing Corporation .....	57,680,825,276	20,038,671,676	9,434,801,582	68,284,695,370
Farm Credit Canada .....	11,450,105,000	77,136,616,000	72,655,271,000	15,931,450,000
	76,453,804,291	119,582,375,053	99,531,696,090	96,504,483,254
<b>Other—</b>				
Canadian Dairy Commission .....	100,127,800	172,507,897	183,601,148	89,034,549
<b>Subtotal—Loans and advances .....</b>	<b>80,736,485,235</b>	<b>119,754,882,950</b>	<b>99,921,090,778</b>	<b>100,570,277,407</b>
<b>Less:</b>				
Amount expected to be repaid from future appropriations .....	1,861,211,000		102,733,683	1,963,944,683
Unamortized discounts and premiums .....	(7,265,382)	19,887,483	20,401,898	(6,750,967)
<b>Total—Loans and advances .....</b>	<b>78,882,539,617</b>	<b>119,774,770,433</b>	<b>100,044,226,359</b>	<b>98,613,083,691</b>
<b>Total .....</b>	<b>104,049,410,567</b>	<b>126,908,944,433</b>	<b>101,434,856,359</b>	<b>129,523,498,641</b>

<sup>(1)</sup> These loans are recorded at cost.

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2010 or 2009.

### Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction, repair and modernization of housing, the improvement of housing and living conditions, housing affordability and choice, the availability of low-cost financing for housing, and the national well-being of the housing sector. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

#### Housing

Advances made for moderate to low income housing bear interest at rates from 4.50 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on March 31, 2037.

#### Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment due on June 30, 2036.

#### Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3.50 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on June 30, 2038.

#### Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on April 1, 2030.

### *Sewage treatment projects*

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 9.63 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on March 31, 2023.

## **Business Development Bank of Canada**

### *Direct lending to Crown corporations*

The Business Development Bank of Canada (BDC) was established in 1974 by the *Federal Business Development Bank of Canada Act* and was continued under its current name by an Act of Parliament on July 13, 1995. The Corporation is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*, is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The role of the Corporation is to promote and assist in the establishment and development of business enterprises in Canada, with specific attention to small and medium-sized businesses. The Corporation provides a wide range of lending, investment and consulting services complementary to those of commercial financial institutions. The Corporation offers Canadian companies services tailored to meet the current needs of small and medium-sized businesses while earning an appropriate return on investment capital, which is used to further the Corporation's activities.

Pursuant to Section 19 of the *Business Development Bank of Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

Included in loans and advances to BDC is \$3,087 million in outstanding lending related to the Canadian Secured Credit Facility (CSCF). CSCF was announced in Budget 2009 to purchase up to \$12,000 million of term asset-backed securities backed by loans and leases on vehicles and equipment. The facility is managed by BDC within parameters jointly developed by the Department of Finance, Industry Canada, and BDC following a consultation process. The program was designed to reflect reasonable commercial terms and to encourage the return of a secondary market for this type of asset-backed security.

All the loans outstanding at year end bear interest at rates from 0.13 percent to 3.54 percent per annum.

## **Canada Lands Company Limited**

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation is a Crown corporation named in Part I of Schedule III of the *Financial Administration Act* and is wholly-owned by the Government of Canada. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned

subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, new notes have been issued for an amount of \$4.2 million. An amount of \$1.5 million was repaid during the year and an amount of \$1.8 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

## **Canada Mortgage and Housing Corporation**

### *Direct lending to Crown corporations*

Pursuant to Section 21(1) of the *Canada Mortgage and Housing Act*, the federal government, at the request of the Corporation, may, out of the Consolidated Revenue Fund, lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

Included in loans and advances to Canada Mortgage and Housing Corporation is \$63,437 million in outstanding lending related to Insurance Mortgage Purchase Program.

All the loans outstanding at year end bear interest at rates from 0.15 percent to 4.24 percent per annum.

## **Farm Credit Canada**

### *Direct lending to Crown corporations*

The Farm Credit Canada was established in 1959 by the *Farm Credit Act* as the successor to the Canadian Farm Loan Board, and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The Corporation's role is to enhance rural Canada by providing business and financial solutions for farm families and agribusiness. Additionally, the Corporation may deliver specific programs for the Government of Canada on a cost recovery basis.

Pursuant to Section 12(2) of the *Farm Credit Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.13 percent to 3.84 percent per annum.

## Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is \$300,000,000 in accordance with the *Canadian Dairy Commission Act*. Currently, the Minister of Finance has authorized \$175,000,000 for borrowings from the Consolidated Revenue Fund and \$50,000,000 for a line of credit with members of the Canadian Payments Association.

The loans bear interest at rates from 0.4390 percent to 2.9818 percent per annum, and are repayable within one year.

## Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2010 and 2009 is as follows:

	2009-2010	2008-2009
	(in millions of dollars)	
Corporation—		
Business Development Bank of Canada	34.1	105.8
Canada Mortgage and Housing Corporation .....	2,118.5	918.8
Canadian Dairy Commission .....	1.1	2.7
Farm Credit Canada .....	89.7	168.5
<b>Total .....</b>	<b>2,243.4</b>	<b>1,195.8</b>



## Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, equity, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, equity, revenues, expenses and other changes in equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprise in accordance with its own respective accounting policies. Most enterprise Crown corporations follow Canadian generally accepted accounting principles (GAAP) for private sector.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other third party liabilities are amounts due for purchases, pensions and other employee future benefits, accrued interest on borrowings, various other accrual, capital leases and sundry accounts payable. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and enterprises. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as equity contributions provided by the Government. Other comprehensive income or loss comprises certain unrealized gains and losses on financial instruments that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Any intergovernmental transactions are eliminated as part of the modified equity accounting adjustment.

These tables present financial information on parent enterprise Crown corporations and other government business enterprises, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and thus reported under the modified equity basis of accounting and excluded from the consolidated financial statements of their parent Crown corporations.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2010 is provided in Table 9.10.



**TABLE 9.3**  
**SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT**  
(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
<b>ASSETS, LIABILITIES AND EQUITY</b>						
<b>AS AT MARCH 31, 2010</b>						
<b>Assets</b>						
Financial—						
Third parties .....	5,260,670	22,090,695	334,458,233	2,145,762	63,001	364,018,361
Government, Crown corporations and other entities .....	986,760	49,003,954	13,343,760	8,169	49,163	63,391,806
Total financial assets .....	6,247,430	71,094,649	347,801,993	2,153,931	112,164	427,410,167
Non-financial assets .....	6,836,528	264,656	1,072,207	1,078,819	36,793	9,289,003
Total assets as reported .....	13,083,958	71,359,305	348,874,200	3,232,750	148,957	436,699,170
Elimination adjustments .....	32,395		(380,900)			(348,505)
Total assets .....	13,116,353	71,359,305	348,493,300	3,232,750	148,957	436,350,665
<b>Liabilities</b>						
Third parties—						
Borrowings .....	626,566		211,114,805	1,715,154	8,117	213,464,642
Bank of Canada notes in circulation and amounts owing to depositors .....		57,093,153				57,093,153
Other liabilities .....	4,393,142	467,927	13,453,029	1,427,876	89,149	19,831,123
Government, Crown corporations and other entities .....	250,220	13,668,225	100,961,097	89,720	82,071	115,051,333
Total liabilities .....	5,269,928	71,229,305	325,528,931	3,232,750	179,337	405,440,251
Equity of Canada as reported .....	7,814,030	130,000	23,345,269		(30,380)	31,258,919
Elimination adjustments .....	32,395		(380,900)			(348,505)
Equity of Canada .....	7,846,425	130,000	22,964,369		(30,380)	30,910,414
Total liabilities and equity .....	13,116,353	71,359,305	348,493,300	3,232,750	148,957	436,350,665
Contingent liabilities .....	42,856	54,590	3,419,268		14,262	3,530,976
Contractual obligations .....	1,580,763	142,560	18,418,435	4,390	3,438	20,149,586
<b>REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY</b>						
<b>FOR THE YEAR ENDED MARCH 31, 2010</b>						
<b>Revenues</b>						
Third parties .....	9,347,000	113,115	18,774,494	5,714,881	204,790	34,154,280
Government, Crown corporations and other entities—						
Financial assistance .....						
Other .....	561,033	1,569,144	509,910		118,768	2,758,855
Total revenues .....	9,908,033	1,682,259	19,284,404	5,714,881	323,558	36,913,135
<b>Expenses</b>						
Third parties .....	9,096,736	365,895	16,966,803	5,710,335	256,307	32,396,076
Government, Crown corporations and other entities .....	272,039	62,125	885,022	613	56,222	1,276,021
Total expenses .....	9,368,775	428,020	17,851,825	5,710,948	312,529	33,672,097
Net income or (loss) for the year .....	539,258	1,254,239	1,432,579	3,933	11,029	3,241,038
Equity of Canada, beginning of the year as reported .....	4,259,584	193,846	20,592,287	47,489	(42,511)	25,050,695
Adjustments and other .....	(44,538)		(338,893)	(43,422)	(32)	(426,885)
Elimination adjustments .....	32,395		(380,900)			(348,505)
Other comprehensive income or (loss) .....	(3,514)	(66,132)	236,435		1,134	167,923
Equity transactions with the Government—						
Dividends .....	(105,760)	(1,251,953)	(32,917)			(1,390,630)
Capital .....	3,169,000		1,455,778	(8,000)		4,616,778
Equity of Canada, end of the year .....	7,846,425	130,000	22,964,369		(30,380)	30,910,414

TABLE 9.4

## FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES — ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2010

(in thousands of dollars)

	Assets			Total assets
	Financial	Government, Crown corporations and other entities	Non-financial	
Enterprise Crown corporations and other government business enterprises <sup>(1)</sup>	Third parties			
<b>Competitive, self-sustaining</b>				
Blue Water Bridge Authority .....	7,416	37,758	145,060	190,234
Canada Development Investment Corporation .....	3,173,141	39,913	12	3,213,066
Canada Hibernia Holding Corporation .....	99,367	103,780	120,238	323,385
Canada Lands Company Limited .....	63,506	1,334	473,372	538,212
Parc Downsview Park Inc. ....	1,578		42,692	44,270
Canada Post Corporation .....	1,485,397	743,153	3,799,949	6,028,499
Halifax Port Authority <sup>(2)</sup> .....	4,657	981	149,632	155,270
Montreal Port Authority <sup>(2)</sup> .....	82,840	37,514	240,518	360,872
Quebec Port Authority <sup>(2)</sup> .....	26,295	47	152,036	178,378
Ridley Terminals Inc. ....	11,602	104	19,999	31,705
Royal Canadian Mint .....	84,786	14,916	205,667	305,369
Saint John Port Authority <sup>(2)</sup> .....	15,725		69,209	84,934
Toronto Port Authority <sup>(2)</sup> .....	32,167		58,734	90,901
Vancouver Fraser Port Authority <sup>(2)</sup> .....	35,605	1,245	981,427	1,018,277
Other Canada Port Authorities <sup>(2)(3)</sup> .....	136,588	6,015	377,983	520,586
<i>Total—Competitive, self-sustaining</i> .....	<i>5,260,670</i>	<i>986,760</i>	<i>6,836,528</i>	<i>13,083,958</i>
<b>Bank of Canada</b> .....	<b>22,090,695</b>	<b>49,003,954</b>	<b>264,656</b>	<b>71,359,305</b>
<b>Lending and Insurance</b>				
Business Development Bank of Canada .....	17,495,847		184,080	17,679,927
Canada Deposit Insurance Corporation .....	379,987	1,580,208	3,709	1,963,904
Canada Mortgage and Housing Corporation .....	13,485,822	409,068	83,344	13,978,234
Canada Housing Trust .....	178,090,992	2,688,789		180,779,781
Insurance Programs .....	11,531,562	5,031,164	176,811	16,739,537
Securitization .....	62,133,820	3,294,658	6,650	65,435,128
Export Development Canada .....	31,277,621	339,873	477,050	32,094,544
Farm Credit Canada .....	20,062,582		140,563	20,203,145
<i>Total—Lending and insurance</i> .....	<i>334,458,233</i>	<i>13,343,760</i>	<i>1,072,207</i>	<i>348,874,200</i>
<b>Marketing</b>				
Canadian Commercial Corporation <sup>(4)</sup> .....				
Canadian Dairy Commission—				
Marketing operations .....	15,778		121,053	136,831
Canadian Wheat Board, The <sup>(5)</sup> .....	2,122,036	8,169	926,227	3,056,432
Freshwater Fish Marketing Corporation .....	7,948		31,539	39,487
<i>Total—Marketing</i> .....	<i>2,145,762</i>	<i>8,169</i>	<i>1,078,819</i>	<i>3,232,750</i>
<b>Other</b>				
Atlantic Pilotage Authority .....	3,377		8,002	11,379
Great Lakes Pilotage Authority .....	100		143	243
Laurentian Pilotage Authority .....	10,904		4,155	15,059
Pacific Pilotage Authority .....	10,117	2,441	11,664	24,222
St. Lawrence Seaway Management Corporation <sup>(5)</sup> .....	31,024	39,180	12,829	83,033
Capital Fund Trust .....	1,927	37		1,964
Employee Termination Benefits Trust Fund .....	5,552	7,505		13,057
<i>Total—Other</i> .....	<i>63,001</i>	<i>49,163</i>	<i>36,793</i>	<i>148,957</i>
<b>Total</b> .....	<b>364,018,361</b>	<b>63,391,806</b>	<b>9,289,003</b>	<b>436,699,170</b>
Elimination adjustments .....		(348,505)		(348,505)
<b>Total</b> .....	<b>364,018,361</b>	<b>63,043,301</b>	<b>9,289,003</b>	<b>436,350,665</b>

<sup>(1)</sup> All enterprise Crown corporations listed at the margin in this table are parent Crown corporations.

Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

<sup>(2)</sup> Canada Port Authorities, which are not Crown corporations but considered other government business enterprises, are agents of the Crown for their port activities.<sup>(3)</sup> Consists of the combined figures of the Canada Port Authorities of Belledune, Hamilton, Nanaimo, Port Alberni, Prince Rupert, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.<sup>(4)</sup> During the year, Canadian Commercial Corporation was reclassified as a consolidated Crown corporation and is now presented in Section 4 of this volume.<sup>(5)</sup> These entities, which are not Crown corporations or agents of the Crown, are considered other government business enterprises.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits/ (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
93,495	8,614	24	102,133	88,101			88,101	190,234
	25,310	605	25,915	(725,034)	3,912,184	1	3,187,151	3,213,066
	70,079	665	70,744	252,641			252,641	323,385
165,001	30,565	47,255	242,821	150,310	145,081		295,391	538,212
39,000	6,801	450	46,251	(23,473)	21,492		(1,981)	44,270
90,000	3,981,738	103,249	4,174,987	698,341	1,155,171		1,853,512	6,028,499
6,314	11,012	717	18,043	86,370	50,857		137,227	155,270
	64,527	708	65,235	58,374	237,263		295,637	360,872
21,769	18,806	84,172	124,747	31,355	22,276		53,631	178,378
	4,416	706	5,122	(173,459)	64,000	136,042	26,583	31,705
15,477	62,791	9,931	88,199	177,170		40,000	217,170	305,369
	4,670		4,670	18,605	61,659		80,264	84,934
18,053	22,779		40,832	50,069			50,069	90,901
129,983	58,757	1,343	190,083	677,935	150,259		828,194	1,018,277
47,474	22,277	395	70,146	207,327	243,113		450,440	520,586
626,566	4,393,142	250,220	5,269,928	1,574,632	6,063,355	176,043	7,814,030	13,083,958
	57,561,080	13,668,225	71,229,305	100,000	25,000	5,000	130,000	71,359,305
1,487,743	286,114	12,263,054	14,036,911	870,838	27,778	2,744,400	3,643,016	17,679,927
	1,107,060	391	1,107,451	856,453			856,453	1,963,904
4,421,450	480,105	8,908,981	13,810,536	142,698	25,000		167,698	13,978,234
180,440,218	376,283		180,816,501	(36,730)	10		(36,720)	180,779,781
	8,132,127	128,857	8,260,984	8,478,553			8,478,553	16,739,537
	777,728	63,662,719	64,440,447	994,681			994,681	65,435,128
23,000,507	2,185,231	2,812	25,188,550	5,572,794		1,333,200	6,905,994	32,094,544
1,764,887	108,381	15,994,283	17,867,551	1,787,869	547,725		2,335,594	20,203,145
211,114,805	13,453,029	100,961,097	325,528,931	18,667,156	600,513	4,077,600	23,345,269	348,874,200
	47,752	89,079	136,831					136,831
1,685,791	1,370,000	641	3,056,432					3,056,432
29,363	10,124		39,487					39,487
1,715,154	1,427,876	89,720	3,232,750					3,232,750
4,000	2,375		6,375	2,699	2,305		5,004	11,379
	6,241		6,241	(6,080)	82		(5,998)	243
	8,109		8,109	4,471	2,479		6,950	15,059
4,117	6,319		10,436	12,980	806		13,786	24,222
	66,101	44,413	110,514	(13,353)	(14,128)		(27,481)	83,033
	2	23,097	23,099	(21,135)			(21,135)	1,964
	2	14,561	14,563	(1,506)			(1,506)	13,057
8,117	89,149	82,071	179,337	(21,924)	(8,456)		(30,380)	148,957
213,464,642	76,924,276	115,051,333	405,440,251	20,319,864	6,680,412	4,258,643	31,258,919	436,699,170
				(348,505)			(348,505)	(348,505)
213,464,642	76,924,276	115,051,333	405,440,251	19,971,359	6,680,412	4,258,643	30,910,414	436,350,665

TABLE 9.5

## REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2010

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises	Third parties	Revenues		
		Government, Crown corporations and other entities <sup>(1)</sup>		Total
		Financial assistance	Other	
<b>Competitive, self-sustaining</b>				
Blue Water Bridge Authority .....	20,842			20,842
Canada Development Investment Corporation .....	25,818		80,105	105,923
Canada Hibernia Holding Corporation .....	180,568			180,568
Canada Lands Company Limited .....	171,529		11,685	183,214
Parc Downsview Park Inc. ....	12,199		78	12,277
Canada Post Corporation .....	7,005,229		299,007	7,304,236
Halifax Port Authority .....	27,397			27,397
Montreal Port Authority .....	80,961		8,284	89,245
Quebec Port Authority .....	21,443		1,296	22,739
Ridley Terminals Inc. ....	32,387			32,387
Royal Canadian Mint .....	1,502,917		154,560	1,657,477
Saint John Port Authority .....	14,674			14,674
Toronto Port Authority .....	25,105			25,105
Vancouver Fraser Port Authority .....	157,481		951	158,432
Other Canada Port Authorities .....	68,450		5,067	73,517
<i>Total—Competitive, self-sustaining</i> .....	<i>9,347,000</i>		<i>561,033</i>	<i>9,908,033</i>
<b>Bank of Canada</b> .....	<i>113,115</i>		<i>1,569,144</i>	<i>1,682,259</i>
<b>Lending and insurance</b>				
Business Development Bank of Canada .....	705,715			705,715
Canada Deposit Insurance Corporation .....	204,911		23,898	228,809
Canada Mortgage and Housing Corporation .....	682,583		133,524	816,107
Canada Housing Trust .....	11,041,366		106,537	11,147,903
Insurance Programs .....	2,221,040		132,970	2,354,010
Securitization .....	1,467,414		110,883	1,578,297
Export Development Canada .....	1,623,687		2,098	1,625,785
Farm Credit Canada .....	827,778			827,778
<i>Total—Lending and insurance</i> .....	<i>18,774,494</i>		<i>509,910</i>	<i>19,284,404</i>
<b>Marketing</b>				
Canadian Commercial Corporation .....				
Canadian Dairy Commission—				
Marketing operations .....	261,776			261,776
Canadian Wheat Board, The .....	5,388,894			5,388,894
Freshwater Fish Marketing Corporation .....	64,211			64,211
<i>Total—Marketing</i> .....	<i>5,714,881</i>			<i>5,714,881</i>
<b>Other</b>				
Atlantic Pilotage Authority .....	19,393			19,393
Great Lakes Pilotage Authority .....	13,520			13,520
Laurentian Pilotage Authority .....	60,715			60,715
Pacific Pilotage Authority .....	57,288			57,288
St. Lawrence Seaway Management Corporation .....	53,726		55,637	109,363
Capital Fund Trust .....	6		63,130	63,136
Employee Termination Benefits Trust Fund .....	142		1	143
<i>Total—Other</i> .....	<i>204,790</i>		<i>118,768</i>	<i>323,558</i>
<i>Total</i> .....	<i>34,154,280</i>		<i>2,758,855</i>	<i>36,913,135</i>
Elimination adjustments .....				
<i>Total net results</i> .....	<i>34,154,280</i>		<i>2,758,855</i>	<i>36,913,135</i>
Less equity adjustments .....				
Share of annual profit .....				

The accompanying notes for Table 9.4 are an integral part of this table.

(1) The "Financial assistance" column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with the Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Third parties	Expenses		Net income or (loss)	Equity beginning of year	Equity adjustments and other	Other comprehensive income or (loss)	Equity transactions with the Government		Equity end of year
	Government, Crown corporations and other entities	Total					Dividends	Capital	
18,738		18,738	2,104	85,997					88,101
28,422		28,422	77,501	41,350			(100,700)	3,169,000	3,187,151
91,610	17,674	109,284	71,284	261,357	(80,000)				252,641
149,504	5,643	155,147	28,067	267,790	(466)				295,391
16,929		16,929	(4,652)	3,255	(584)				(1,981)
6,856,850	179,597	7,036,447	267,789	1,583,759		1,964			1,853,512
22,813	1,049	23,862	3,535	133,692					137,227
105,226	7,364	112,590	(23,345)	322,890		(3,908)			295,637
17,892	1,296	19,188	3,551	51,015	(935)				53,631
21,200	2,783	23,983	8,404	18,179					26,583
1,564,026	49,751	1,613,777	43,700	144,326	38,908	(4,764)	(5,000)		217,170
12,692	362	13,054	1,620	78,643	1				80,264
23,571		23,571	1,534	47,337	(1,411)	2,609			50,069
103,086	5,904	108,990	49,442	778,753	(1)				828,194
64,177	616	64,793	8,724	441,241	(50)	585	(60)		450,440
9,096,736	272,039	9,368,775	539,258	4,259,584	(44,538)	(3,514)	(105,760)	3,169,000	7,814,030
365,895	62,125	428,020	1,254,239	193,846		(66,132)	(1,251,953)		130,000
662,212	37,444	699,656	6,059	2,189,564	222	5,710	(14,317)	1,455,778	3,643,016
327,456	3,313	330,769	(101,960)	970,224		(11,811)			856,453
360,564	471,589	832,153	(16,046)	201,814	(18,070)				167,698
10,839,561	99,135	10,938,696	209,207	10	(245,937)				(36,720)
1,311,126	289,203	1,600,329	753,681	7,156,040	2,640	566,192			8,478,553
2,097,972	(115,839)	1,982,133	(403,836)	1,422,106	(59,474)	35,885			994,681
916,074	6,153	922,227	703,558	6,376,660	(18,274)	(155,950)			6,905,994
451,838	94,024	545,862	281,916	2,275,869		(203,591)	(18,600)		2,335,594
16,966,803	885,022	17,851,825	1,432,579	20,592,287	(338,893)	236,435	(32,917)	1,455,778	23,345,269
				47,489	(39,489)			(8,000)	
259,075	613	259,688	2,088		(2,088)				
5,388,894		5,388,894							
62,366		62,366	1,845		(1,845)				
5,710,335	613	5,710,948	3,933	47,489	(43,422)			(8,000)	
18,170		18,170	1,223	3,781					5,004
15,445		15,445	(1,925)	(4,073)					(5,998)
57,705		57,705	3,010	3,938					6,950
53,415		53,415	3,873	9,913	(34)	34			13,786
111,557	246	111,803	(2,440)	(25,041)					(27,481)
2	55,846	55,848	7,288	(28,423)					(21,135)
13	130	143		(2,606)		1,100			(1,506)
256,307	56,222	312,529	11,029	(42,511)	(32)	1,134			(30,380)
32,396,076	1,276,021	33,672,097	3,241,038	25,050,695	(426,885)	167,923	(1,390,630)	4,616,778	31,258,919
				116,175	(507,938)	43,258			(348,505)
32,396,076	1,276,021	33,672,097	3,241,038	25,166,870	(934,823)	211,181	(1,390,630)	4,616,778	30,910,414
			(934,823)		934,823				
			2,306,215	25,166,870		211,181	(1,390,630)	4,616,778	30,910,414



## Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

As at March 31, 2010, an allowance for borrowings of enterprise Crown corporations and other government business enterprises was established at \$50 million.

TABLE 9.6

### BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2009	Borrowings and other credits	Repayments and other charges	Balance March 31/2010
<b>Agent enterprise Crown corporations</b>				
Business Development Bank of Canada .....	2,353,883		866,140	1,487,743
Canada Lands Company Limited .....	153,158	16,302	4,459	165,001
Canada Mortgage and Housing Corporation .....	6,152,444	1,229	1,732,223	4,421,450
Canada Housing Trust .....	160,663,892	37,956,326	18,180,000	180,440,218
Canada Post Corporation .....	92,600	35,000	37,600	90,000
Canadian Commercial Corporation <sup>(1)</sup> .....	38,690		38,690	
Canadian Dairy Commission (Marketing operations) .....	386	17,825	18,211	
Export Development Canada .....	26,924,917	11,665,737	15,590,147	23,000,507
Farm Credit Canada .....	3,949,370	714,475	2,898,958	1,764,887
Freshwater Fish Marketing Corporation .....	34,341	29,363	34,341	29,363
Parc Downsview Park Inc. ....	17,080	21,920		39,000
Royal Canadian Mint, The .....	36,167	15,000	35,690	15,477
Total—Agent enterprise Crown corporations .....	200,416,928	50,473,177	39,436,459	211,453,646
<b>Non-agent enterprise Crown corporations and other government business enterprises</b>				
Atlantic Pilotage Authority .....	4,219		219	4,000
Blue Water Bridge Authority .....	96,330		2,835	93,495
Canadian Wheat Board, The .....	1,987,394	4,903,525	5,205,128	1,685,791
Halifax Port Authority <sup>(2)</sup> .....	7,367	(1,053)		6,314
Pacific Pilotage Authority .....	4,748		631	4,117
Quebec Port Authority <sup>(2)</sup> .....	20,926	843		21,769
Toronto Port Authority <sup>(2)</sup> .....	13,914	4,700	561	18,053
Vancouver Fraser Port Authority <sup>(2)</sup> .....	106,034	24,420	471	129,983
Other Canada Port Authorities <sup>(2)</sup> .....	50,011	3,864	6,401	47,474
Total—Non-agent enterprise Crown corporations and other government business enterprises .....	2,290,943	4,936,299	5,216,246	2,010,996
Total .....	202,707,871	55,409,476	44,652,705	213,464,642
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises .....	202,627,019	55,409,476	44,621,760	213,414,735
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Statement of Financial Position .....	80,852		30,945	49,907

<sup>(1)</sup> During the year, Canadian Commercial Corporation was reclassified as a consolidated crown corporation and is now presented in Section 4 of this volume.

<sup>(2)</sup> The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

## Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2010.

**TABLE 9.7**

### MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2010 .....	32,463,705	1,402,600	33,866,305
2011 .....	30,758,661	37,218	30,795,879
2012 .....	41,600,606	26,950	41,627,556
2013 .....	46,859,316	16,382	46,875,698
2014 .....	32,581,114	175,212	32,756,326
Subsequent years .....	27,190,244	352,634	27,542,878
Total .....	211,453,646	2,010,996	213,464,642 <sup>(1)</sup>

<sup>(1)</sup> The borrowings are composed of 17,517,138 USD, 1,709,095 GBP, 1,381,184 JPY, 223,740 AUD, 13,753 EUR, 416,848 Swiss Franc, 85,356 MXN, 579,859 NZD, 310,883 NOK, 275,771 HKD and 190,929,095 CAD.

## Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

**TABLE 9.8**

### CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2010
Bank of Canada—Callable shares .....	54,590
Canada Lands Company Limited—Loan guarantees .....	23,325
Canada Mortgage and Housing Corporation .....	5,000
Insurance Programs .....	3,500
Export Development Canada—Loan guarantees .....	3,415,565
Farm Credit Canada—Loan guarantees .....	3,703
Hamilton Port Authority—Miscellaneous litigations .....	351
St. John's Port Authority—Miscellaneous litigations .....	10,775
St. Lawrence Seaway Management Corporation—Miscellaneous litigations .....	3,136
Vancouver Fraser Port Authority—Miscellaneous litigations .....	11,031
Total .....	3,530,976

## Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual obligations of enterprise Crown corporations and other government business enterprises. A contractual obligation represents a legal obligation to third party organizations or individuals as a result of a contract. Contractual obligations are classified into three main categories: loans authorized but undisbursed, capital expenditures and operating leases.

**TABLE 9.9**

### CONTRACTUAL OBLIGATIONS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2010

(in thousands of dollars)

	Loans	Capital expenditures	Operating leases and other	Total
Bank of Canada.....			142,560	142,560
Business Development Bank of Canada.....	1,960,764		144,551	2,105,315
Canada Deposit Insurance Corporation.....			12,677	12,677
Canada Hibernia Holding Corporation.....			26,727	26,727
Canada Lands Company Limited.....		16,487		16,487
Canada Mortgage and Housing Corporation.....	77,830			77,830
Canada Post Corporation.....			1,415,000	1,415,000
Canadian Dairy Commission—				
Marketing operations.....		3,766	624	4,390
Export Development Canada.....	12,775,807	47,000	620,168	13,442,975
Farm Credit Canada.....	2,720,900		58,738	2,779,638
Halifax Port Authority.....		1,526		1,526
Montreal Port Authority.....		7,548	4,101	11,649
Pacific Pilotage Authority.....			786	786
Royal Canadian Mint.....			71,642	71,642
St.Lawrence Seaway Management Corporation.....			2,652	2,652
Vancouver Fraser Port Authority.....		10,121	8,370	18,491
Other Canada Port Authorities.....			19,241	19,241
Total.....	17,535,301	86,448	2,527,837	20,149,586

## Financial Assistance to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance for both agent and non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made is segregated between: (a) amounts recorded as operating transactions and (b) amounts used for the acquisition of capital assets.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies.

**TABLE 9.10**

FINANCIAL ASSISTANCE TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES  
FOR THE YEAR ENDED MARCH 31, 2010

(in thousands of dollars)

	Operating	Capital	Financial assistance
Canada Post Corporation .....	131,176		131,176
Total .....	131,176		131,176

## Portfolio Investments

Portfolio investments represent investments in entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

**TABLE 9.11**  
**PORTFOLIO INVESTMENTS**

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
Lower Churchill Development Corporation Limited— Natural Resources.....	14,750,000			14,750,000
Other—				
Co-operative Housing Project—Environment— Parks Canada Agency .....	337,106			337,106
Canada Pension Plan Investment Board— Finance.....	100			100
Airline Bankruptcy Proceedings— Foreign Affairs and International Trade—Export Development Canada.....	3,141,350		3,141,350	
Canada Investment Fund for Africa—Foreign Affairs and International Trade—Canadian International Development Agency.....	90,399,312	3,312,980	2,107,212	91,605,080
Equity Ownership—Industry—National Research Council of Canada.....	659,498		407,422	252,076
Public Sector Pension Investment Board— Treasury Board.....	100			100
IMRIS Inc.— Western Economic Diversification .....		700,000	700,000	
North Portage Development Corporation— Western Economic Diversification .....				
	94,537,466	4,012,980	6,355,984	92,194,462
Total .....	109,287,466	4,012,980	6,355,984	106,944,462

### Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

### Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

### Canada Pension Plan Investment Board

The Canada Pension Plan Investment Board ("Board") was created pursuant to the *Canada Pension Plan Investment Board Act*. The Board's objectives are to assist the Canada Pension Plan (CPP) in meeting its obligations to contributors and beneficiaries and to manage any amounts transferred to it in their best interest.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are included in the CPP financial statements. They are excluded from the Government's financial statements since CPP is not part of the Government's reporting entity as explained in Note 1 of the Government's financial statements.



## Airline Bankruptcy Proceedings

Pursuant to Section 23(6) of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to make any investment or enter into any transaction or any class of transactions necessary or desirable for the management of assets and liabilities arising out of any transaction that may be entered into pursuant to this section. On February 19, 2009 the Corporation was awarded 435,033 shares of an airline subject to bankruptcy proceedings at \$5.73 US per share by the bankruptcy court. This represents concessions provided to the airline to assist them in exiting from bankruptcy protection. The shares have been sold and the net proceeds of \$3,200,953 was used to reduce the impact of the concessions granted to the airline and other restructuring costs.

During the year, the account was closed.

## Canada Investment Fund for Africa

The Canada Investment Fund for Africa (CIFA) is a joint public-private sector initiative designed to provide risk capital for private investments in Africa that generate growth. The CIFA is a direct response to the New Partnership for Africa's Development (NEPAD) and the G8 Africa Action Plan. The main objectives of the CIFA are to optimize public-private investment in the Fund, to confer a beneficial development impact on Africa by way of increased foreign direct investment and to optimize the beneficial impact of the Fund's activities on Canadian interests.

The Government of Canada is a limited partner in the CIFA and its commitment towards the Fund was subject to matching funds of other investors and was to be equal to the lesser of: (i) \$100 million or (ii) the aggregated commitments of all other limited partners of the partnership. The investment period in the CIFA ended January 1, 2009. From thereon, until the term of the partnership is reached on October 31, 2013, the Canadian International Development Agency will only receive income returns of capital. Since its inception, the Canadian International Development Agency received capital reimbursement from CIFA amounting to \$11.7 million and investment income of \$4.9 million.

## Equity Ownership

In order to help fulfill its mandate to promote industrial innovation in Canada, the National Research Council of Canada (NRC) has taken equity interests in several new firms based on NRC technology. NRC provides financial assistance at better than market conditions to firms through access to equipment, intellectual property and incubation space in laboratories and in the organization's Industry Partnership Facilities.

Since these companies often cannot afford to pay the full cost of the assistance received from the NRC, the NRC takes an equity position in a company in order to help the firms survive the critical development stage. In turn, it allows NRC to earn a return that somewhat reflects the risk taken should the company become successful.

This investment in equity is authorized under subsection 92(1)(b) of the *Financial Administration Act* which allows for the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance to publicly and privately held companies and are recorded at cost.

The Government's holdings of shares represents a minority interest in three publicly traded companies and thirteen privately held companies. During the year, the shares of four publicly traded companies and one private company were sold.

## Public Sector Pension Investment Board

The Public Sector Pension Investment Board ("Board") was created pursuant to the *Public Sector Pension Investment Board Act*. Its mandate is to invest in financial markets the funds transferred to it from the Public Service, Canadian Forces, Royal Canadian Mounted Police and Reserve Force pension plans. The Board's objective is to achieve maximum rates of return on investments, without undue risk while respecting the requirements and financial obligations of those plans.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are recorded against the pension liability.

## IMRIS Inc.

IMRIS Inc. is a global leader in providing image guided therapy solutions using magnetic resonance, fluoroscopy and computed tomography to deliver on demand imaging during surgical procedures.

In 1999, the Department of Western Economic Diversification provided a conditionally repayable contribution to its predecessor organization, Innovative Magnetic Resonance Imaging Systems Inc., to allow it to upgrade the MRI system and set up a demonstration site at the Calgary Foothills Hospital. Repayment was conditional on the number of MRI units sold. As part of a major reorganization, and as settlement of the conditionally repayable debt, the Department received 208,054 shares in a new restructured company (IMRIS Inc.). The proceeds on the sale of these shares were used to retire the debt.

## North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

## National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

**TABLE 9.12**  
NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
Foreign Affairs and International Trade— Development of export trade (loans administered by Export Development Canada) .....	416,119,919	25,243,209	243,835,966	197,527,162
Foreign Affairs and International Trade— Canadian International Development Agency— Developing countries—International development assistance .....	320,222,510	24,613,228	40,694,029	304,141,709
National Defence— North Atlantic Treaty Organization—Damage claims recoverable .....	182,052	6,812,619	6,941,668	53,003
Total .....	736,524,481	56,669,056	291,471,663	501,721,874

### Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to national governments, together with their terms and conditions of repayments.

		Payments and other charges		Receipts and other credits		
	April 1/2009	Payments or other charges <sup>(1)</sup>	Revaluation	Receipts or other credits <sup>(2)</sup>	Revaluation	March 31/2010
	\$	\$	\$	\$	\$	\$
<b>NON-BUDGETARY LOANS<sup>(3)</sup>—</b>						
(a) 1 to 5 year term, interest based on London Interbank Offered Rate (LIBOR) plus 0 percent interest per annum, with final repayments in December 2010:						
Cameroon .....	1,027,375				199,410	827,965
(b) 6 to 10 year term, 0.5 percent to 9.34 percent interest per annum, with final repayments between March 2007 and March 2019:						
Argentina .....	33,410,708				6,387,812	27,022,896
Congo .....	1,502,704				183,694	1,319,010
Sudan .....	4,866,902				944,647	3,922,255
	39,780,314				7,516,153	32,264,161
(c) 11 to 15 year term, interest based on LIBOR plus 0.5 percent to 5.1 percent per annum, with final repayments between April 2018 and November 2024:						
Indonesia .....	1,755,226			904,767	290,821	559,638
Kenya .....	1,091,733				211,901	879,832
Pakistan .....	8,026,000			137,085	1,550,774	6,338,141
Venezuela .....	79,652,290			8,957,999	14,488,287	56,206,004
	90,525,249			9,999,851	16,541,783	63,983,615
Insurance claims paid during the year:						
Cuba .....	7,435,402		164,598	7,600,000		
Haiti .....	373,129					373,129
Russia .....	13,934,725				1,540,101	12,394,624
	21,743,256		164,598	7,600,000	1,540,101	12,767,753
Total—Non-budgetary loans .....	153,076,194		164,598	17,599,851	25,797,447	109,843,494
<b>BUDGETARY LOANS<sup>(3)</sup>—</b>						
(a) 16 to 20 year term, 0 percent interest per annum, with final repayment in March 2011:						
Thailand.....	3,022,780			1,828,032	367,684	827,064
(b) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between November 2015 and April 2018:						
Algeria .....	4,982,000			568,000		4,414,000
Indonesia .....	22,746,576			3,126,702	4,190,603	15,429,271
	27,728,576			3,694,702	4,190,603	19,843,271

	Payments and other charges			Receipts and other credits		March 31/2010
	April 1/2009	Payments or other charges <sup>(1)</sup>	Revaluation	Receipts or other credits <sup>(2)</sup>	Revaluation	
		\$		\$		
(c) 31 to 55 year term, 0 percent to 8.97 percent interest per annum, with final repayments between December 2010 and February 2045:						
Cameroon .....	14,727,553				2,858,562	11,868,991
China .....	557,662,418	249,824		15,526,776	107,347,565	435,037,901
Egypt .....	9,918,613			331,496	606,249	8,980,868
Gabon .....	9,849,124			276,037	1,887,623	7,685,464
India .....	55,863,005			1,374,851	10,770,599	43,717,555
Jamaica .....	6,802,399			197,196	1,308,957	5,296,246
Kenya .....	6,623,699			235,561	1,267,369	5,120,769
Morocco .....	96,046,014			2,763,703	18,485,196	74,797,115
Turkey .....	115,148,114			2,924,341	22,195,566	90,028,207
	872,640,939	249,824		23,629,961	166,727,686	682,533,116
Total—Budgetary loans .....	903,392,295	249,824		29,152,695	171,285,973	703,203,451
Subtotal .....	1,056,468,489	249,824	164,598	46,752,546	197,083,420	813,046,945
Less: portion expensed due to concessionary terms .....	640,348,570	24,828,787				615,519,783
Total .....	416,119,919	25,078,611	164,598	46,752,546	197,083,420	197,527,162

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Prior to April 1, 1987, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently they were authorized by miscellaneous budgetary authorities.

## Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms. No new loans have been issued since April 1, 1986.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

In 2006-2007, the Government of Canada, as represented by the Canadian International Development Agency, entered into an agreement with the Government of Pakistan to forgive its outstanding \$447,507,534 loan pursuant to Foreign Affairs and International Trade Vote 32c, *Appropriation Act No. 5, 2009-2010*. In order to expire its debt obligation, the Government of Pakistan will be required to make education sector investments that are equivalent to the current present value of its debt. According to the agreement, Pakistan's debt is to be written down proportionally by the Canadian International Development Agency as the investments are made in 2009-2010. The Government of Pakistan has invested in its education sector program and those investments permitted the Canadian International Development Agency to grant the Government of Pakistan a debt forgiveness equivalent to \$16,147,699.

	April 1/2009	Payments and other charges	Receipts and other credits <sup>(1)</sup>	March 31/2010
	\$	\$	\$	\$
(a) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayment in March 2005:				
Cuba .....	9,547,012			9,547,012
(b) 35 year term, 4 year grace period, 5 percent interest per annum, semi-annual interest repayments with first principal repayment due January 2017 and final repayment in July 2026:				
Egypt .....	44,995,933			44,995,933
(c) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria .....	6,175,264		427,722	5,747,542
Argentina .....	149,333		18,667	130,666
Bolivia .....	551,136		42,395	508,741
Brazil .....	209,135		20,914	188,221
Chile .....	784,495		49,031	735,464
Colombia .....	236,771		26,308	210,463
Dominican Republic .....	3,414,375		236,045	3,178,330
Ecuador .....	3,890,262		347,989	3,542,273
Guatemala .....	1,781,250		100,000	1,681,250
Indonesia .....	174,489,401		11,541,925	162,947,476
Malaysia .....	1,419,818		62,935	1,356,883
Malta .....	374,982		25,002	349,980
Mexico .....	22,170		2,771	19,399
Morocco .....	6,622,395		586,002	6,036,393
Myanmar (Burma) .....	8,306,202			8,306,202
Pakistan .....	447,507,534		16,147,699	431,359,835
Paraguay .....	159,969		29,994	129,975
Peru .....	33,557		3,729	29,828
Philippines .....	1,549,109		97,159	1,451,950
Sri Lanka .....	81,038,691		5,539,802	75,498,889
Thailand .....	17,092,552		847,120	16,245,432
Tunisia .....	48,584,343		3,295,729	45,288,614
	804,392,744		39,448,938	764,943,806
(d) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in March 2023:				
Algeria .....	17,431,279		1,245,091	16,186,188
Subtotal .....	876,366,968		40,694,029	835,672,939
Less: portion expensed due to concessionary terms .....	556,144,458	24,613,228		531,531,230
Total .....	320,222,510	24,613,228	40,694,029	304,141,709

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

(1) Receipts and other credits may include transactions such as repayments, forgiveness, etc.

### North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.



## International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represents a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.6 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of (\$1 US/\$1.0158 Cdn).

Tables 11.4 and 11.6 (Section 11 of this volume) present additional information on contractual obligations and contingent liabilities for international organizations that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The notes payable outstanding at year end of \$418,098,181 (\$430,177,279 in 2009) are reported in Table 5.3 (Section 5 of this volume).

**TABLE 9.13**  
**INTERNATIONAL ORGANIZATIONS**

	Payments and other charges			Receipts and other credits		
	Participation or		Revaluations	Reimbursements or		March 31/2010
	April 1/2009	other charges		other credits	Revaluations	
	\$	\$	\$	\$	\$	\$
Capital subscriptions <sup>(1)</sup> —						
Finance—						
European Bank for Reconstruction and Development .....	272,690,118			53,076,527		219,613,591
International Bank for Reconstruction and Development (World Bank) .....	419,558,402			78,470,144		341,088,258
International Finance Corporation .....	102,596,665			19,969,461		82,627,204
Multilateral Investment Guarantee Agency .....	13,536,587			2,634,767		10,901,820
	808,381,772			154,150,899		654,230,873
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
African Development Bank .....	120,055,232			11,078,194		108,977,038
Asian Development Bank .....	192,607,872			31,366,189		161,241,683
Caribbean Development Bank .....	23,364,328			3,332,718		20,031,610
Inter-American Development Bank .....	226,405,694			43,421,809		182,983,885
	562,433,126			89,198,910		473,234,216
	1,370,814,898			243,349,809		1,127,465,089

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/2009	Payments and other charges		Receipts and other credits		March 31/2010
		Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
Loans and advances—						
Finance—						
Global Environment Facility <sup>(2)</sup> .....	10,000,000					10,000,000
International Development Association <sup>(2)</sup> .....	8,195,938,061	384,280,000				8,580,218,061
International Finance Corporation—Global Agriculture and Food Security Program .....		48,000,000				48,000,000
International Finance Corporation—Global Trade Liquidity Program .....		216,220,000			13,060,000	203,160,000
International Monetary Fund—Poverty Reduction and Growth Trust <sup>(1)(3)</sup> .....	304,345,596			72,230,871	50,149,674	181,965,051
	8,510,283,657	648,500,000		72,230,871	63,209,674	9,023,343,112
Foreign Affairs and International Trade—						
International organizations and associations <sup>(1)</sup> —						
Berne Union of the World Intellectual Property Organization .....	39,192					39,192
Customs Co-operation Council .....	9,662					9,662
Food and Agriculture Organization .....	1,051,200					1,051,200
General Agreement on Tariffs and Trade .....	48,806					48,806
International Maritime Organization .....	2,202					2,202
International Atomic Energy Agency .....	447,110					447,110
International Civil Aviation Organization .....	200,429					200,429
Paris Union of the World Intellectual Property Organization .....	100,989					100,989
United Nations Educational, Scientific and Cultural Organization .....	872,987					872,987
United Nations organizations .....	3,632,480					3,632,480
World Health Organization .....	181,122					181,122
	6,586,179					6,586,179
Canadian International Development Agency—						
International financial institutions <sup>(2)</sup> —						
African Development Bank .....	1,468,896			125,000		1,343,896
African Development Fund .....	2,033,802,895	100,799,999			18,412,486	2,116,190,408
Andean Development Corporation .....	1,812,500			125,000		1,687,500
Asian Development Bank—Special .....	27,027,000					27,027,000
Asian Development Fund .....	1,972,054,260	47,690,125				2,019,744,385
Caribbean Development Bank—						
Agricultural Development Fund .....	2,000,000					2,000,000
Caribbean Development Bank—						
Commonwealth Caribbean Regional .....	5,045,200				982,000	4,063,200
Caribbean Development Bank—Special .....	217,464,690	17,585,000			3,081,025	231,968,665
Central American Bank for Economic Integration .....	650,280			76,500		573,780
Global Environment Facility Trust Fund .....	467,013,370	38,306,191				505,319,561
Inter-American Development Bank—Fund for Special Operations .....	382,282,725	813,695			44,356,490	338,739,930
Multilateral Investment Fund .....	33,490,172	6,316,667				39,806,839
International Bank for Reconstruction and Development .....	25,226,000				4,910,000	20,316,000
International Fund for Agriculture Development .....	229,383,396	50,000,000				279,383,396
International Monetary Fund .....	13,835,745				2,692,996	11,142,749
Montreal Protocol Multilateral Fund .....	83,493,658	3,834,018			6,551,033	80,776,643
	5,496,050,787	265,345,695		326,500	80,986,030	5,680,083,952
	14,012,920,623	913,845,695		72,557,371	144,195,704	14,710,013,243
Subtotal .....	15,383,735,521	913,845,695		72,557,371	387,545,513	15,837,478,332
Less: portion expensed due to concessionary terms .....	2,418,765	166,491				2,252,274
Total .....	15,381,316,756	914,012,186		72,557,371	387,545,513	15,835,226,058

(1) Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.

(2) Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

(3) Formerly International Monetary Fund—Poverty Reduction and Growth Facility.

## European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at \$828.6 million US. Only \$216.2 million US or about 26 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the Act. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2010, Canada had paid-in shares valued at \$216,197,668 US.

Canada's contingent liability for the callable portion of its shares is \$612,420,000 US.

## International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2010, Canada has subscribed to 44,795 shares. The total value of these shares is \$5,403,844,825 US, of which \$319,633,987 US plus \$16,404,055 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$5,069 million US.

## International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2010, Canada has subscribed to 81,342 shares. These shares have a total value of \$81,342,000 US, all of which has been paid-in.

## Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2010, Canada has subscribed to 5,225 shares. The total value of these shares is \$56,534,500 US, of which \$10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$45,802,250 US.

## African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 8,175 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2010, Canada's participation to the paid-in capital is \$108,977,038 Cdn for 8,175 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$984,917,646 Cdn and \$177,333,450 US for a total value of \$1,165,052,965 Cdn.

## Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2010, Canada's participation to the paid-in capital is \$161,241,683 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$1,533,210,533 US and \$596,976,219 Cdn for a total value of \$2,154,411,478 Cdn.

## Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2010, Canada's participation to the paid-in capital is \$20,031,610 Cdn for 2,278 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$49,001,856 US for a total value of \$49,776,085 Cdn.

## Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 655,377 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2010, Canada's participation to the paid-in capital is \$182,983,885 Cdn for 14,397 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$7,866,208,680 US for a total value of \$7,990,494,777 Cdn.

## Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2010, advances to the GEF amounted to \$10,000,000 Cdn.

## International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Vote L10, *Appropriation Act No. 2, 2009-2010*). The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2010, Canada's total participation in IDA amounted to \$8,580,218,061 Cdn.

## International Finance Corporation—Global Agriculture and Food Security Program

This account records Canada's financial assistance to the International Finance Corporation (IFC) for participation in the G8 Food Security Initiative (FSI) as authorized by the *Bretton Woods and related Agreements Act* and various appropriation acts (including Finance Vote L14b, *Appropriation Act No. 4, 2009-2010*).

As at March 31, 2010, advances to the IFC-FSI amounted to \$48,000,000 Cdn.

## International Finance Corporation—Global Trade Liquidity Program

This account records Canada's financial assistance to the International Finance Corporation (IFC) for participation in the Global Trade Liquidity Program (GTLP) as authorized by the *Bretton Woods and related Agreements Act* and various appropriation acts (including Finance Vote L12a, *Appropriation Act No. 3, 2009-2010*).

As at March 31, 2010, advances to the IFC-GTLP amounted to \$200,000,000 US.

## International Monetary Fund—Poverty Reduction and Growth Trust

This account records the loan to the International Monetary Fund's Poverty Reduction and Growth Trust (formerly the Poverty Reduction and Growth Facility) in order to provide assistance to qualifying low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at \$550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 1.2 billion.

As at March 31, 2010, Canada has lent a total of 700,000,000 SDR to the Poverty Reduction and Growth Trust. Of this amount, 582,011,729 SDR has been repaid.

The outstanding balance of 117,988,271 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR/\$1.54223 Cdn). During the year, transactions included repayments and an exchange valuation adjustment.

Separately, Canada has also made budgetary contributions towards an interest subsidy amounting to 189,997,586 SDR, which do not appear in Table 9.13.

### International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

### International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L35, L35a and L35b, *Appropriation Acts No. 2, No.3 and No.4, 2009-2010*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.



## Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

**TABLE 9.14**  
**PROVINCIAL AND TERRITORIAL GOVERNMENTS**

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
<b>NEWFOUNDLAND AND LABRADOR—</b>				
Atlantic Canada Opportunities Agency—				
Loans to enterprises in Newfoundland and Labrador .....	456,680		456,680	
Finance—				
Federal-provincial fiscal arrangements .....	535,014,536	135,000	150,343,068	384,806,468
Municipal Development and Loan Board .....	315,626			315,626
Winter capital projects fund .....	2,836,758			2,836,758
	<i>538,166,920</i>	<i>135,000</i>	<i>150,343,068</i>	<i>387,958,852</i>
Total Newfoundland and Labrador .....	538,623,600	135,000	150,799,748	387,958,852
<b>NOVA SCOTIA—</b>				
Finance—				
Federal-provincial fiscal arrangements .....	232,990,278	248,250	33,319,824	199,918,704
Total Nova Scotia .....	232,990,278	248,250	33,319,824	199,918,704
<b>PRINCE EDWARD ISLAND—</b>				
Finance—				
Federal-provincial fiscal arrangements .....	26,554,874	36,750	3,798,792	22,792,832
Winter capital projects fund .....	63,079			63,079
Total Prince Edward Island .....	26,617,953	36,750	3,798,792	22,855,911
<b>NEW BRUNSWICK—</b>				
Finance—				
Federal-provincial fiscal arrangements .....	145,625,102	200,250	20,832,216	124,993,136
Industry—				
Atlantic Provinces Power Development Act .....	689,616	35,603	480,875	244,344
Total New Brunswick .....	146,314,718	235,853	21,313,091	125,237,480
<b>QUEBEC—</b>				
Finance—				
Federal-provincial fiscal arrangements .....	1,628,043,376	36,096,000	323,828,208	1,340,311,168
Total Quebec .....	1,628,043,376	36,096,000	323,828,208	1,340,311,168
<b>ONTARIO—</b>				
Finance—				
Federal-provincial fiscal arrangements .....	(24,215,250)	24,215,250		
Mutual fund capital gain refund overpayments .....	664,978,808		132,995,762	531,983,046
Total Ontario .....	640,763,558	24,215,250	132,995,762	531,983,046

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
MANITOBA—				
Finance—				
Federal-provincial fiscal arrange- ments .....	32,568,262	314,250	4,697,496	28,185,016
Mutual fund capital gain refund over- payments .....	45,477,611		9,095,523	36,382,088
Total Manitoba .....	78,045,873	314,250	13,793,019	64,567,104
SASKATCHEWAN—				
Finance—				
Federal-provincial fiscal arrange- ments .....	304,022,934		29,171,958	274,850,976
Total Saskatchewan .....	304,022,934		29,171,958	274,850,976
ALBERTA—				
Finance—				
Federal-provincial fiscal arrange- ments .....	39,130,088		25,346,304	13,783,784
Total Alberta .....	39,130,088		25,346,304	13,783,784
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrange- ments .....	419,553,938	1,125,750	60,097,104	360,582,584
Total British Columbia .....	419,553,938	1,125,750	60,097,104	360,582,584
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrange- ments .....	173,250		173,250	
Total Yukon Territory .....	173,250		173,250	
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrange- ments .....	(376,500)	376,500		
Total Northwest Territories .....	(376,500)	376,500		
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrange- ments .....	(53,250)	53,250		
Total Nunavut .....	(53,250)	53,250		
Subtotal .....	4,053,849,816	62,836,853	794,637,060	3,322,049,609
Less: portion expensed due to concessionary terms .....	527,033,385	141,683,010		385,350,375
Total .....	3,526,816,431	204,519,863	794,637,060	2,936,699,234

## Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accepted these loans as full payment of moneys owing by the Corporation to Canada. These loans were administered by the Atlantic Canada Opportunities Agency.

During the year, loans totalling \$456,680 in principal and \$279,053 in interest were written off pursuant to Atlantic Canada Opportunities Agency Vote 7b, *Appropriation Act No. 4, 2009-2010* and the account was closed.

## Federal-provincial fiscal arrangements

These amounts represent underpayments and overpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. The underpayments are non-interest bearing and are paid in subsequent years.

## Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.375 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments due between April 1, 2010 and March 1, 2011.

## Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

## Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in annual instalments, with final instalments due March 31, 2011.

## Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period which started in 2004-2005.

## Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15

### OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
Unconditionally repayable contributions—				
Atlantic Canada Opportunities Agency .....	331,626,956	37,485,913	42,042,887	327,069,982
Economic Development Agency of Canada for the Regions of Quebec .....	237,736,906	90,421,938	44,834,723	283,324,121
Indian Affairs and Northern Development .....	7,500	1,000,000		1,007,500
Industry .....	325,610,200	88,180,091	5,981,143	407,809,148
Natural Resources .....	2,659,962		2,659,962	
Western Economic Diversification .....	19,698,608	16,874,351	3,045,825	33,527,134
Subtotal .....	917,340,132	233,962,293	98,564,540	1,052,737,885
Less: portion expensed due to concessionary terms .....	23,628,515	16,281,259	25,389,425	32,736,681
Total—Unconditionally repayable contributions .....	893,711,617	250,243,552	123,953,965	1,020,001,204
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad .....	39,490,072	216,947,387	230,028,735	26,408,724
Personnel posted abroad .....	18,053,392	15,802,210	13,319,118	20,536,484
	57,543,464	232,749,597	243,347,853	46,945,208
National Defence—				
Imprest accounts, standing advances and authorized loans .....	47,002,226	781,221,528	783,303,620	44,920,134
Other departments—				
Miscellaneous accountable advances .....	16,359,630		2,521,056	13,838,574
Miscellaneous accountable imprest and standing advances .....	18,324,930	685,285		19,010,215
	34,684,560	685,285	2,521,056	32,848,789
Total—Loans and accountable advances .....	139,230,250	1,014,656,410	1,029,172,529	124,714,131
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings .....	52,323			52,323
National Marketing Programs .....	129,390,968	15,127,472		144,518,440
	129,443,291	15,127,472		144,570,763
Citizenship and Immigration—				
Immigration loans .....	33,654,092	13,314,633	8,980,247	37,988,478
Finance—				
Canadian Commercial Bank .....	42,252,429			42,252,429
Financial Consumer Agency of Canada—				
Advances .....		4,000,000	4,000,000	
	42,252,429	4,000,000	4,000,000	42,252,429
Fisheries and Oceans—				
Canadian producers of frozen groundfish .....	128,315			128,315
Haddock fishermen .....	1,343,337			1,343,337
	1,471,652			1,471,652
Foreign Affairs and International Trade—				
Support and development of trade (loans administered by Export Development Canada) .....	2,351,504,721	15,953,119,134	12,025,682,522	6,278,941,333
Human Resources and Skills Development—				
Canada Student Loans Program <sup>(1)</sup> .....	12,014,056,810	2,484,619,273	1,542,628,641	12,956,047,442
Provincial workers' compensation boards .....	13,085,001	25,000		13,110,001
	12,027,141,811	2,484,644,273	1,542,628,641	12,969,157,443

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2009	Payments and other charges	Receipts and other credits	March 31/2010
	\$	\$	\$	\$
Indian Affairs and Northern Development—				
Aboriginal Business Loan				
Insurance Program .....	7,191,713			7,191,713
Council of Yukon First Nations—Elders .....	7,295,643		593,323	6,702,320
Farm Credit Canada Guarantee				
Loans Program .....	123,646			123,646
First Nations in British Columbia .....	419,918,172	26,074,382	50,113,272	395,879,282
Indian Economic Development Fund .....	46,427			46,427
Indian Economic Development Guarantee				
Loans Program .....	3,175,960		11,283	3,164,677
Inuit Loan Fund .....	82,836		4,816	78,020
Native Claimants .....	428,909,420	32,715,280	13,995,790	447,628,910
On Reserve Housing Guarantee				
Loans Program .....	8,894,257	1,871,656	488,258	10,277,655
Stoney Band Perpetual Loan .....	389,615			389,615
	876,027,689	60,661,318	65,206,742	871,482,265
Industry—				
Company stock option .....				
Manufacturing, processing and service industries in				
Canada .....	110,000,000			110,000,000
Other Business loans .....	230,265,374	112,786,582	212,482,343	130,569,613
National Research Council of Canada—				
H. L. Holmes Fund .....	4,419,383	95,590		4,514,973
	344,684,757	112,882,172	212,482,343	245,084,586
Natural Resources—				
Nordion International Inc. ....	66,000,000		4,000,000	62,000,000
Public Safety and Emergency Preparedness—				
Correctional Service—				
Parolees .....	2,468	1,528	996	3,000
Public Works and Government Services—				
Seized Property Working Capital Account .....	18,646,910	48,175,187	48,079,943	18,742,154
Transport—				
Saint John Harbour Bridge Authority .....	22,646,108			22,646,108
St. Lawrence Seaway Management Corporation .....	167,397		89,923	77,474
	22,813,505		89,923	22,723,582
Treasury Board—				
Joint Learning Program .....	564,247	1,945,244	1,455,314	1,054,177
Veterans Affairs—				
Commonwealth War Graves Commission .....	54,285		8,043 <sup>(2)</sup>	46,242
Veterans' Land Act Fund—				
Advances .....	13,878		3,514	10,364
	68,163		11,557	56,606
Other departments—				
Miscellaneous .....	478,618	38,384	99,513	417,489
Subtotal—Other .....	15,914,754,353	18,693,909,345	13,912,717,741	20,695,945,957
Less: portion expensed due to concessionary terms and other discounts <sup>(1)</sup> .....	212,057,681	7,433,395	2,480,786	207,105,072
	15,702,696,672	18,701,342,740	13,915,198,527	20,488,840,885
Add: consolidation adjustment <sup>(3)</sup> .....	3,664,720,000	28,341,000		3,693,061,000
Total—Other .....	19,367,416,672	18,729,683,740	13,915,198,527	24,181,901,885
Total .....	20,400,358,539	19,994,583,702	15,068,325,021	25,326,617,220

<sup>(1)</sup> In previous years, the portion of unamortized discounts was reported within the Canada Student Loans Program. In the current year, this amount is presented as a re-deduction to the asset value balances in Table 9.15.

<sup>(2)</sup> This amount represents a revaluation adjustment.

<sup>(3)</sup> Additional information on consolidated Crown corporations and other entities is also provided in Section 4 of this volume.



### Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

### Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

### Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time was \$22,500,000 pursuant to Foreign Affairs Vote L11, *Appropriation Acts No. 1 and No. 2, 1989-90*. This amount was increased to \$38,200,000 pursuant to Foreign Affairs and International Trade Vote L12c, *Appropriation Act No. 5, 2009-2010*.

The closing balance consists of loans to employees, \$16,505,145; advances for medical expenses, \$1,137,768; advances for workmen's compensation, \$8,281; security and other deposits under Foreign Service Directives, \$961,090 and, school and club debentures, \$1,924,200.

The loans to employees bear interest at rates from 2.75 percent to 5.0 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2010 and March 1, 2014.

### Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

### Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

### Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

### Construction of multi-purpose exhibition buildings

The remaining loan has been made to finance the construction of a multi-purpose exhibition building.

The loan is currently in default and will continue to bear interest at a fixed rate of 8.511 percent per annum. The loan is guaranteed by the province; consequently, the province is being contacted to honor the loan guarantee.

### National Marketing Programs

Loans made by financial institutions under the *Canadian Agricultural Loans Act* (formerly the *Farm Improvement and Marketing Cooperative Loans Act*) and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

## Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the Act.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, bearing interest at rates from 1.75 percent to 10.733 percent per annum, with final instalments between April 1, 2010 and April 1, 2016, \$37,821,144; and,
- (b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, \$167,334.

During the year, loans totalling \$820,949 were written-off pursuant to Citizenship and Immigration Vote 7b, *Appropriation Act No. 4, 2009-2010*.

## Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

## Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

During the year, the advances were repaid in full.

## Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

## Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

## Support and development of trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

The *Budget Implementation Act, 2009*, amended the *Export Development Act* to expand the mandate of the Corporation for a two-year period to include the support and development of domestic trade, in addition to its traditional mandate related to export trade. During the year, no transactions were entered into in the support and development of domestic trade.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to non-sovereign entities, together with their terms and conditions of repayments.

	Payments and other charges		Receipts and other credits		March 31/2010
	April 1/2009	Payments or other charges <sup>(1)</sup>	Revaluation	Receipts or other credits <sup>(2)</sup>	Revaluation
	\$	\$	\$	\$	\$
<b>Export Trade</b>					
(a) 1 to 5 year term, interest based on the higher of 3.0 percent or the Canadian Dealer Offered Rate (CDOR) plus 9.75 percent interest per annum, with final repayment in April 2000 and July 2014:					
Brazil .....	4,167,046			808,808	3,358,238
Canada .....	18,903,000	144,244,000		60,511,000	100,000,000
	23,070,046	144,244,000		60,511,000	103,358,238
(b) 6 to 10 year term, 8.3 percent to 9.0 percent interest per annum, with final repayment in February 2008:					
Antigua .....	20,972,850			4,159,179	16,813,671
(c) 11 to 15 year term, variable interest rates currently ranging from 0 to 7.0 percent per annum, with final repayments between January 2015 and January 2023:					
United States .....	2,129,161,559			170,852,599	402,519,742
Cyprus .....		79,801,100			3,624,874
Norway .....		220,153,304			20,768,805
Sweden .....		135,364,194		1,277,383	5,829,398
	2,129,161,559	435,318,598		172,129,982	432,742,819
(d) 16 to 20 year term, 0 percent interest per annum, with final repayments between June 2012 and November 2014:					
Spain .....	19,282,386			736,539	3,353,680
Thailand .....	2,161,243			534,419	382,714
	21,443,629			1,270,958	3,736,394
(e) Term loan, interest based on the higher of 2.0 percent or CDOR plus 5.0 percent interest per annum, with final repayments between July 2015 and June 2017:					
Canada .....	250,000,000	4,398,361,474		1,869,144,265	2,779,217,209
(f) Term loan, interest based on the higher of 2.0 percent or the London Interbank Offered Rate plus 3.0 to 8.0 percent interest per annum, with final repayments between June 2009 and July 2010:					
United States .....		9,732,179,776	129,303,852	8,284,600,524	165,978,663
					1,410,904,441
(g) Insurance claims paid during the year:					
United States .....		263,510			263,510
Less: portion to be remitted to the Ontario Financing Authority <sup>(3)</sup> .....	(83,333,333)	1,111,297,263		1,027,963,930	
	166,666,667	15,242,102,023	129,303,852	11,181,708,719	165,978,663
					4,190,385,160
Subtotal .....	2,361,314,751	15,821,664,621	129,303,852	11,415,620,659	610,061,863
Less: portion expensed due to concessionary terms .....	9,810,030	2,150,661			
					7,659,369
Total - Export Trade .....	2,351,504,721	15,823,815,282	129,303,852	11,415,620,659	610,061,863
					6,278,941,333

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Pursuant to an agreement with the Ontario Financing Authority (OFA), the OFA contributed one-third of the balance of the term loan issued. As interest and principal was received on the term loan, one-third was remitted to the OFA. This agreement was administered by the Department of Finance.

## Canada Student Loans Program

### *Direct loans to students*

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources and Skills Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources and Skills Development with the concurrence of the Minister of Finance.

The total amount of loans outstanding as at March 31, 2010 amounts to \$12,492,760,738 (\$11,518,377,204 as at March 31, 2009).

### *Risk-shared student loans*

Loans issued prior to August 1, 2000 and on or after August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2010 amounts to \$159,985,777 (\$157,374,423 as at March 31, 2009) for loans owned by Human Resources and Skills Development and \$2,022,459,428 (\$2,090,567,054 as at March 31, 2009) for loans under the current ownership of the financial institutions.

### *Maximum amount of direct and risk-shared student loans*

The total amount of outstanding direct loans to students and risk-shared student loans issued under the authority of the *Canada Student Financial Assistance Act* may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

### *Guaranteed student loans*

Loans issued prior to August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Loans Act*. The total amount of loans outstanding as at March 31, 2010 amounts to \$303,300,927 (\$338,305,183 as at March 31, 2009) for loans owned by Human Resources and Skills Development and \$50,417,092 (\$69,745,446 as at March 31, 2009) for loans under the current ownership of the financial institutions.

## Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

## Aboriginal Business Loan Insurance Program

On December 1, 2006, Aboriginal Business Canada, including the Aboriginal Business Loan Insurance Program, formerly a program of Industry Canada, was transferred to the Department of Indian Affairs and Northern Development.

The Aboriginal Business Loan Insurance Program was established under the *Department of Industry, Science and Technology Act*, section 9 and paragraph 15 (1)(b), and Orders in Council PC 1990-370 and PC 1990-371, and amended under the *Department of Industry Act (1995)*, Part IV, paragraph 14 (1)(b).

Non-interest bearing loans have been made to Aboriginal Canadians to increase their commercial enterprise activity as a major step towards enhancing their economic self-reliance, by providing financial and advisory assistance at various stages and for several aspects of enterprise development.

### Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Act No. 2, 2009-2010*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2010, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.28 percent to 3.61 percent per annum.

## Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The last active loan guarantee has expired and no future loan guarantees will be given under this program.

As of March 31, 2010, the outstanding amount represents the remaining defaulted loans reimbursed to the lenders by the Minister. These loans are deemed unrecoverable and the balance will be written off in future years.



## First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L35, *Appropriation Act No. 2, 2009-2010*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;
- (b) loans made before April 1, 2004 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations;
- (c) loans made between April 1, 2004 and March 31, 2010 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, shall be interest free, unless the loans become due and payable during this period; and,
- (d) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:
  - i. date on which the treaty is settled;
  - ii. twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations' funding agreement;
  - iii. seventh anniversary after the signing of an agreement-in-principle, or;
  - iv. date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are \$9,173,402 and \$386,705,880 respectively. Rates are from 0.7503 percent to 4.545 percent per annum for the interest-bearing portion.

## Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is \$48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

## Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. 1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time \$60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

## Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is \$6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No. 4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

## Native Claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Act No. 2, 2009-2010*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are \$106,115,191 and \$341,513,719 respectively. Rates are from 2.13 percent to 11.89 percent per annum for the interest-bearing portion.



## On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or crown land. Reserves are, as such, non-mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is \$2.2 billion, as last amended by Indian Affairs and Northern Development Vote 5, *Appropriation Act No. 3, 1972*, Indian Affairs and Northern Development Vote 5d, *Appropriation Act No. 1, 1977*, Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 3, 1993-94*, Indian Affairs and Northern Development Vote 6a, *Appropriation Act No. 3, 1999-2000* and Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 2008-2009*.

If a loan made under the Minister's guarantee goes into default, the lender has recourse to the Minister for reimbursement. In 1987, a reserve for losses of \$2 million per annum was established within the department's reference levels to cover all Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as trust money or land claim funds, or through repayment agreements.

## Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan not exceeding \$500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots \$200,000 to the Pekisko Group, and \$300,000 for the additions to Morley Reserve.

## Company stock option

Pursuant to section 14 of the *Department of Industry Act*, and authorized by Industry Vote L15, *Appropriation Act No. 2, 2009-2010*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,

- i. it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or

- ii. it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and

- (b) to authorize the sale or other disposition of any capital stock acquired.

## Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

Loans are authorized by Industry Vote L20, *Appropriation Act No. 2, 2009-2010*. During the year, no loans were issued.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

## Other Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA), the *Canada Small Business Financing Act* (CSBFA), the capital leasing pilot project and the *Department of Industry Act*. These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

## H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

## Nordion International Inc.

A \$100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

## Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven, if certain conditions are met.

## Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

## Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

## St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The remaining loan bears interest at rates from 7 percent to 9.5 percent per annum, and is repayable at monthly rates, with the final instalment of the existing terms being March 2011.

## Joint Learning Program

Advances have been made to the Public Service Alliance of Canada (PSAC) for the Joint Learning Program (JLP). Following the collective bargaining round of October 2004 and subsequently of 2008, a Memorandum of Understanding between the Treasury Board and PSAC was included in the collective bargaining agreements to provide funding for a JLP. The JLP is a negotiated partnership between PSAC and the Treasury Board of Canada Secretariat (TBS). It is intended to provide joint union-management learning opportunities in areas where both parties have roles and responsibilities, and for which the Employer does not already have a legal obligation to provide training in order to enhance labour relations in the public service.

Payments are made to PSAC under Vote 20 and are authorized under the terms of reference of the Program. The terms of reference include the program costs, funding conditions, payment conditions, timelines, as well as a schedule of payments. The schedule of payments provides for a 3-month advance from TBS to PSAC to provide for program delivery costs. When actual expenses are reported every three months, the advance is reversed and the expenditure is recorded.

## Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

## Veterans' Land Act Fund

### *Advances*

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

### *Allowance for conditional benefits*

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

### **Other departments—Miscellaneous**

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

## Consolidation adjustment

The consolidation adjustment reflects the total loans, investments and advances held by consolidated Crown corporations and other entities. These mainly include investments such as bonds, money market funds and fixed income securities.

## Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated net realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.



# SECTION 10

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Non-Financial Assets

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## NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

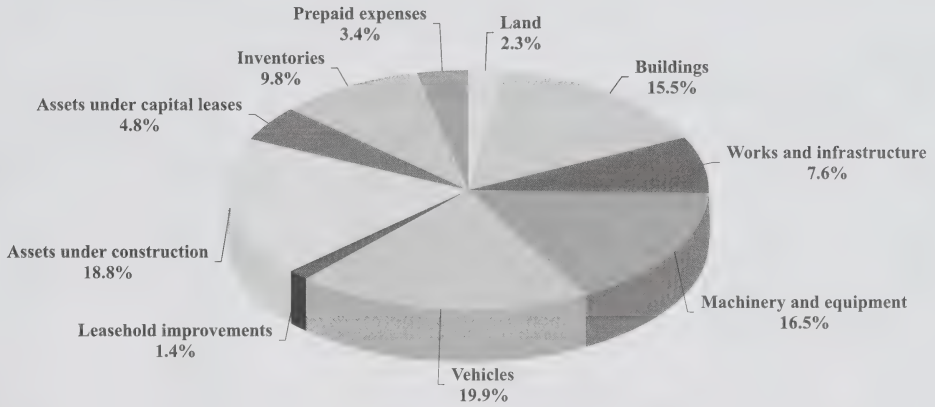
Table 10.1 presents the non-financial assets by category.

**TABLE 10.1**

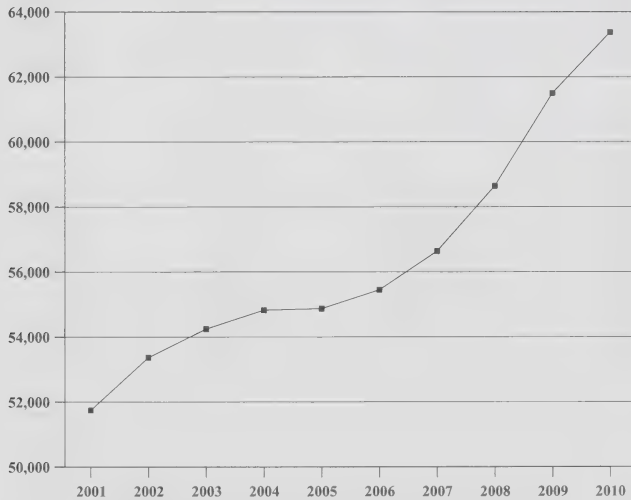
### NON-FINANCIAL ASSETS BY CATEGORY

(in thousands of dollars)

	March 31/2010	March 31/2009
Net tangible capital assets, Table 10.2		
Land .....	1,459,013	1,409,985
Buildings .....	9,794,738	9,384,752
Works and infrastructure .....	4,852,103	4,743,539
Machinery and equipment .....	10,474,754	9,217,045
Vehicles, Table 10.3 .....	12,621,416	14,078,560
Leasehold improvements .....	898,357	784,909
Assets under construction .....	11,932,502	10,275,122
Assets under capital leases, Table 10.4 .....	3,020,699	3,432,529
	55,053,582	53,326,441
Inventories .....	6,191,972	6,347,774
Prepaid expenses .....	2,129,577	1,829,190
Total .....	63,375,131	61,503,405

**CHART 10A****NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2010****CHART 10B****NON-FINANCIAL ASSETS AT MARCH 31, 2010**

(in millions of dollars)



## Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

TABLE 10.2

### TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
<b>Capital assets at cost</b>				
Environment.....	184,330	870,018	2,413,838	791,772
Fisheries and Oceans.....	20,572	511,174	1,989,395	459,044
Foreign Affairs and International Trade.....	228,116	1,222,882	1,451	187,590
Industry.....	11,414	820,729	28,254	2,925,082
National Defence.....	81,867	6,957,377	2,059,646	18,669,964
Public Safety and Emergency Preparedness.....	64,643	2,755,844	509,257	1,194,695
Public Works and Government Services.....	220,955	3,586,677	756,002	296,502
Transport.....	254,347	992,978	2,766,448	209,799
Other ministries.....	27,490	1,393,736	73,917	2,821,123
	<i>1,093,734</i>	<i>19,111,415</i>	<i>10,598,208</i>	<i>27,555,571</i>
Consolidated Crown corporations and other entities.....	365,279	2,056,362	1,259,917	2,953,796
<b>Gross total capital assets</b>	<b>1,459,013</b>	<b>21,167,777</b>	<b>11,858,125</b>	<b>30,509,367</b>
<b>Accumulated amortization</b>				
Environment.....		601,348	1,624,661	580,040
Fisheries and Oceans.....		344,179	1,086,922	354,233
Foreign Affairs and International Trade.....		630,956	133	131,668
Industry.....		474,201	19,026	1,895,272
National Defence.....		2,949,762	1,144,588	12,025,099
Public Safety and Emergency Preparedness.....		1,260,604	320,697	752,550
Public Works and Government Services.....		2,452,402	342,871	232,074
Transport.....		653,220	1,734,763	150,253
Other ministries.....		888,948	31,589	1,865,697
		<i>10,255,620</i>	<i>6,305,250</i>	<i>17,986,886</i>
Consolidated Crown corporations and other entities.....		1,117,419	700,772	2,047,727
<b>Total accumulated amortization</b>		<b>11,373,039</b>	<b>7,006,022</b>	<b>20,034,613</b>
<b>Total net capital assets</b>				
Environment.....	184,330	268,670	789,177	211,732
Fisheries and Oceans.....	20,572	166,995	902,473	104,811
Foreign Affairs and International Trade.....	228,116	591,926	1,318	55,922
Industry.....	11,414	346,528	9,228	1,029,810
National Defence.....	81,867	4,007,615	915,058	6,644,865
Public Safety and Emergency Preparedness.....	64,643	1,495,240	188,560	442,145
Public Works and Government Services.....	220,955	1,134,275	413,131	64,428
Transport.....	254,347	339,758	1,031,685	59,546
Other ministries.....	27,490	504,788	42,328	955,426
	<i>1,093,734</i>	<i>8,855,795</i>	<i>4,292,958</i>	<i>9,568,685</i>
Consolidated Crown corporations and other entities.....	365,279	938,943	559,145	906,069
<b>Total net capital assets</b>	<b>1,459,013</b>	<b>9,794,738</b>	<b>4,852,103</b>	<b>10,474,754</b>

<sup>(1)</sup> Details can be found in Table 10.3.

<sup>(2)</sup> Details can be found in Table 10.4.

Vehicles <sup>(1)</sup>	Leasehold improvements	Assets under construction	Assets under capital leases <sup>(2)</sup>	Total March 31/2010	Total March 31/2009
147,347	37,893	451,555	34,858	4,931,611	4,682,667
1,786,004	555,814	543,618	525	5,866,146	5,575,093
129,491	194,806	189,810		2,154,146	1,997,767
29,016	56,177	309,061	65,312	4,245,045	4,081,742
26,966,870	31,120	7,170,179	976,245	62,913,268	59,925,116
636,330	71,701	648,531	15,493	5,896,494	5,517,310
10,336	568,571	1,245,986	2,330,491	9,015,520	8,542,354
739,111	17,548	128,670	818,883	5,927,784	5,904,198
152,722	383,510	689,341	34,904	5,576,743	5,172,874
30,597,227	1,917,140	11,376,751	4,276,711	106,526,757	101,399,121
1,220,432	212,045	555,751	549,638	9,173,220	8,651,701
31,817,659	2,129,185	11,932,502	4,826,349	115,699,977	110,050,822
104,047	24,055		9,710	2,943,861	2,837,904
1,303,578	362,629		342	3,451,883	3,313,263
45,336	103,494			911,587	816,569
22,090	23,358		13,942	2,447,889	2,262,300
15,821,478	14,294		441,440	32,396,661	30,233,597
334,909	24,639		310	2,693,709	2,446,032
6,212	281,554		942,092	4,257,205	3,921,868
543,856	10,957		105,098	3,198,147	3,087,443
99,250	269,563		15,247	3,170,294	2,897,559
18,280,756	1,114,543		1,528,181	55,471,236	51,816,535
915,487	116,285		277,469	5,175,159	4,907,846
19,196,243	1,230,828		1,805,650	60,646,395	56,724,381
43,300	13,838	451,555	25,148	1,987,750	1,844,763
482,426	193,185	543,618	183	2,414,263	2,261,830
84,155	91,312	189,810		1,242,559	1,181,198
6,926	32,819	309,061	51,370	1,797,156	1,819,442
11,145,392	16,826	7,170,179	534,805	30,516,607	29,691,519
301,421	47,062	648,531	15,183	3,202,785	3,071,278
4,124	287,017	1,245,986	1,388,399	4,758,315	4,620,486
195,255	6,591	128,670	713,785	2,729,637	2,816,755
53,472	113,947	689,341	19,657	2,406,449	2,275,315
12,316,471	802,597	11,376,751	2,748,530	51,055,521	49,582,586
304,945	95,760	555,751	272,169	3,998,061	3,743,855
12,621,416	898,357	11,932,502	3,020,699	55,053,582	53,326,441

## Vehicles

Table 10.3 presents the details of vehicles by sub-category.

**TABLE 10.3**

### VEHICLES BY SUB-CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2010	March 31/2009
Ships and boats .....	13,600,722	7,689,379	5,911,343	7,083,315
Aircraft .....	13,249,043	8,238,759	5,010,284	5,404,779
Motor vehicles .....	2,068,626	1,306,289	762,337	736,863
Military vehicles .....	1,628,005	1,108,954	519,051	484,540
Other vehicles .....	1,271,263	852,862	418,401	369,063
<b>Total .....</b>	<b>31,817,659</b>	<b>19,196,243</b>	<b>12,621,416</b>	<b>14,078,560</b>

## Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

**TABLE 10.4**

### ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2010	March 31/2009
Land .....	44,942		44,942	44,942
Buildings .....	3,068,832	1,278,845	1,789,987	1,760,755
Works and infrastructure .....	818,820	105,082	713,738	721,926
Machinery and equipment .....	63,669	25,435	38,234	28,996
Vehicles .....	830,086	396,288	433,798	875,910
<b>Total .....</b>	<b>4,826,349</b>	<b>1,805,650</b>	<b>3,020,699</b>	<b>3,432,529</b>



# SECTION 11

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Contractual Obligations and Contingent Liabilities

### CONTENTS

	<i>Page</i>
Contractual obligations .....	11.2
Contingent liabilities .....	11.26

## CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

This section contains detailed information related to contractual obligations and contingent liabilities.

### Contractual Obligations

The nature of Government activities result in multi-year contracts and agreements, including various international treaties and protocols. Contractual obligations are financial obligations of the Government to others that will become liabilities when the terms of those contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. In the case of contractual obligations to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual obligations can be classified into four main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating leases and international organizations.

All outstanding contractual obligations of \$10 million or more per project at year end are reported for fixed assets, purchases, operating leases and transfer payment agreements. For international organizations, all contractual obligations in excess of \$1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual obligations of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual obligations. Details of the four types of contractual obligations can be found in other tables in this section.

**TABLE 11.1**  
**CONTRACTUAL OBLIGATIONS**  
(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating leases	International organizations	Total
Information from:					
Transfer payment agreements, fixed assets, purchases and operating leases, Table 11.3 .....	60,514	27,238	3,015		90,767
International contractual obligations, Table 11.4 .....				3,089	3,089
Total .....	60,514	27,238	3,015	3,089	93,856

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual obligations each year from 2011 to 2015 inclusive, and a total for amounts due in the year 2016 and subsequently.

**TABLE 11.2**  
**SCHEDULE OF MINIMUM PAYMENTS**  
(in millions of dollars)

	Transfer payment agreements	Acquisition of fixed assets and purchases	Obligations under operating lease arrangements	Obligations to international organizations	Total
Minimum payments to be made in:					
2011 .....	17,955	7,545	309	1,200	27,009
2012 .....	8,832	4,935	329	136	14,232
2013 .....	7,578	3,945	317	116	11,956
2014 .....	6,152	2,689	281	51	9,173
2015 .....	2,984	1,304	229	51	4,568
2016 and subsequently .....	17,013	6,820	1,550	1,535	26,918
Total .....	60,514	27,238	3,015	3,089	93,856

## Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual obligations that involve: transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual obligations by category and by entity. Contractual obligations are summarized in Note 15 to the financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

**TABLE 11.3**

### TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES AS AT MARCH 31, 2010

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2016 and subse- quently
	2011	2012	2013	2014	2015					
Transfer payment agreements—										
Agriculture and Agri-Food—										
Grant—										
Canadian Cattleman's Association Beef Market Development Legacy Fund .....	50	50	29	21	10	10	1			
Contributions—										
Suncor Energy Products Inc EcoAgriculture Biofuels Capital Initiative .....	25	25		25	25					
The Canadian Pork Council Hog Farm Transition Program .....	80	80	39	41	39	1		1		
Canadian Heritage—										
Contributions—										
Canadian Agreement on Minority Language Education and Second Official Language Introduction Government of Alberta .....	60	60	16	44	15	15	14			
Government of Newfoundland and Labrador .....	16	16	4	12	4	4	4			
Government of Nova Scotia .....	32	32	9	23	8	8	7			
Government of Saskatchewan .....	32	32	8	24	8	8	8			
Minister of Finance of Quebec .....	260	260	65	195	65	65	65			
Province of British Columbia .....	69	69	18	51	17	17	17			
Province of Manitoba .....	51	51	15	36	12	12	12			
Province of New Brunswick .....	88	88	23	65	22	22	21			
Province of Ontario .....	323	323	86	237	79	79	79			
Corporation of the Council of Ministers of Education, Canada										
Explore and Destination Clic Program .....	68	68	17	51	17	17	17			
Odyssey Program .....	28	28	7	21	7	7	7			
Society for Educational Visits and Exchanges in Canada										
Youth Exchanges Canada Program .....	23	23	5	18	5	5	4	4		
Citizenship and Immigration—										
Provincial agreements with regards to immigrant and settlement services										
Canada-British Columbia Agreement .....	803	803	128	675	135	135	135	135	135	
Canada-Manitoba Agreement .....	199	199	29	170	34	34	34	34	34	
Provincial agreement on immigration matters and on the selection of foreign nationals wishing to settle in Canada										
Canada-Quebec Agreement .....	1,500	1,500	232	1,268	254	254	254	253	253	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2016 and subse- quently
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2011	2012	2013	2014	2015		
Economic Development Agency of Canada for the Regions of Quebec— Community Futures Program.....	449	449	416	33	33						
Government of Quebec Infrastructure Canada Program.....	508	508	496	12	12						
Ministère des Finances du Québec Community Diversification Program.....	115	115	63	52	52						
Montréal International Business and regional growth program .....	52	52	26	26	4	2	2	2	2	14	
Other contributions Business and regional growth program .....	385	385	262	123	99	23	1				
Community Diversification Program .....	373	373	244	129	92	33	1	1	1	1	
Province of Quebec First Nations Recreational Infrastructure Canada Program.....	75	75	1	74	74						
Société du Parc Jean-Drapeau Community Diversification Program .....	25	25		25	5	5	5	5	5		
Finance— Toronto Waterfront Revitalization Initiative .....	402	344	317	27	27						
Foreign Affairs and International Trade— Department— The Ministry of Industry and Trade of the Russian Federation— Joint Stock Company.....	39	39	22	17	17						
The Russian Joint Stock Company Far Eastern Plant, Zvezda .....	16	16		16	14	2					
United Nations Office on Drugs and Crime .....	25	25	15	10	10						
Canadian International Development Agency— Countries of concentration .....	1,970	1,970	909	1,061	335	278	232	121	63	32	
Fragile states and countries experiencing humanitarian crisis.....	742	742	439	303	173	85	23	15	5	2	
Multilateral, International and Canadian Institutions.....	1,695	1,695	658	1,037	467	275	162	118	11	4	
Selected countries and regions .....	736	736	398	338	118	85	67	38	10	20	
Health— Department— Canadian Agency for Drugs and Technologies in Health .....	84	84	33	51	17	17	17				
Canadian Blood Services.....	14	14	3	11	4	4	3				
Canadian Institute for Health Information....	356	356	192	164	82	82					
Canadian Partnership Against Cancer Corporation .....	240	240	135	105	55	50					
Canadian Patient Safety Institute .....	40	40	16	24	8	8	8				
First Nations and Inuit Health Services Transfer .....	446	446	177	269	99	52	34	34	12	38	
Health Council of Canada .....	50	50		50	10	10	10	10	10		
McGill University .....	18	18	3	15	5	5	5				
Mental Health Commission of Canada.....	125	125	20	105	15	15	15	15	15	30	
University of Ottawa .....	21	21	6	15	5	5	5				

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Public Health Agency of Canada— Hepatitis C											
Government of British Columbia .....	66	66	55	11	11						
Government of Ontario .....	132	132	110	22					22		
Human Resources and Skills Development—											
Abilities Centre Durham											
Enabling Accessibility Fund .....	15	15		15	15						
City of Toronto											
Homelessness Partnering Strategy .....	69	69	42	27	27						
Government of Alberta											
Labour Market Agreement .....	327	327	108	219	55	55	55	54			
Strategic Training and Transition Fund .....	40	40	17	23	23						
Government of British Columbia											
Labour Market Agreement .....	396	396	117	279	81	66	66	66			
Strategic Training and Transition Fund .....	57	57	26	31	31						
Targeted Initiative for Older Workers .....	26	26	10	16	10	6					
Government of Manitoba											
Labour Market Agreement .....	108	108	36	72	18	18	18	18			
Government of New-Brunswick											
Labour Market Agreement .....	67	67	21	46	13	11	11	11			
Government of Newfoundland and Labrador											
Labour Market Agreement .....	45	45	10	35	9	11	8	7			
Government of Nova Scotia											
Labour Market Agreement .....	83	83	23	60	16	16	14	14			
Government of Ontario											
Labour Market Agreement .....	1,163	1,163	388	775	194	194	194	193			
Strategic Training and Transition Fund .....	207	207	103	104	104						
Targeted Initiative for Older Workers .....	49	49		49	33	16					
Government of Prince Edward Island											
Labour Market Agreement .....	13	13	2	11	3	3	3	2			
Government of Quebec											
Labour Market Agreement .....	696	696	232	464	116	116	116	116			
Strategic Training and Transition Fund .....	120	120	64	56	56						
Targeted Initiative for Older Workers .....	59	59	20	39	26	13					
Government of Saskatchewan											
Labour Market Agreement .....	92	92	31	61	15	15	15	16			
Kativik Regional Government											
Aboriginal Human Resource Development Agreement .....	62	62	52	10	10						
Labrador Aboriginal Training Partnership											
Prepare Aboriginal workers for employment opportunities .....	15	15	2	13	5	8					
Saskatchewan Indian Training Assessment Group Inc											
Aboriginal Human Resource Development Agreement .....	136	136	124	12	12						
The National Council of Young Men's Christian Association of Canada											
Federal Public Sector Youth Internship Program .....	45	45	15	30	15	15					



TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Indian Affairs and Northern Development—											
Agreements—											
Canada First Nations Funding .....	2,026	2,026	1,523	503	327	93	83				
Comprehensive Funding Agreement .....	458	458	152	306	277	29					
Comprehensive Land Claims .....	3,132	3,125	1,081	2,044	367	370	359	258	248	442	
Contribution Agreements .....	471	429	300	129	68	17	16	10	3	15	
DIAND/First Nations Funding .....	1,448	1,448	989	459	251	117	91				
Financial Transfer .....	1,691	1,691	1,053	638	200	82	80	67	69	140	
Indian and Inuit Affairs Program .....	383	383	258	125	60	33	32				
Industry—											
Department—											
Bell Helicopter Textron Canada Ltd											
Modular affordable product line.....	115	115	57	58			8	9	6	35	
Bombardier Aerospace											
Research and development for the											
C-Series .....	350	350	77	273	67	70	67	47	22		
Bristol Aerospace Limited											
Research and development for											
manufacturing F-35 JS .....	43	43	4	39	11	12	8	8			
CAE Inc											
Simulation technologies .....	439	439	221	218	43	50	59	66			
Canadian Institute for Advanced Research ...	25	25	15	10	5	5					
Cascade Data Services Inc											
Transmission of large packages of data files	77	77	48	29	1	1	11	6	3	7	
CMC Electronic Inc											
Integrated cockpit and communication											
system.....	52	52	22	30	11	11	8				
Corporation of the city of Brantford											
Brownsfield redevelopment project .....	12	12	1	11	10	1					
Ford Motor Company of Canada Ltd											
Flexible manufacturing production process.	80	80	23	57	19	16	22				
Funding agreement for colleges and											
universities—											
Government of Alberta .....	195	195	98	97	97						
Government of British Columbia .....	233	233	116	117	117						
Government of Manitoba .....	71	71	35	36	36						
Government of New Brunswick .....	49	49	24	25	25						
Government of Newfoundland											
and Labrador .....	24	24	12	12	12						
Government of Nova Scotia .....	56	56	28	28	28						
Government of Ontario .....	780	780	390	390	390						
Government of Saskatchewan.....	57	57	28	29	29						
Ministry of Economic Development,											
Innovation and Export Trade .....	458	458	229	229	229						
Heroux Devtek Inc											
New landing gear .....	27	27	13	14	9	5					
Juvenile Diabetes Research Foundation											
Canada .....	20	20	5	15	15						
Linemar Corporation											
Development and commercialization of											
green technologies .....	55	55	2	53	18	18	17				
Ministry of Health Promotion											
Upgrading and renewal of recreational											
facilities .....	189	189	30	159	159						
Pratt & Whitney Canada Corporation											
Gas turbine engine											
research program .....	350	350	299	51	36	15					

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2016 and subse- quently
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2011	2012	2013	2014	2015		
University of Waterloo											
Application of quantum mechanical technology .....	50	50	16	34	17	5	6	6			
Canadian Space Agency—											
European Space Agency, Paris, France											
Earth Observation, Exploration and Telecommunications Programs .....	232	232	92	140	33	30	24	17	12	24	
National Research Council of Canada—											
Canada-France-Hawaii Telescope Corporation											
Partnership to operate a jointly owned optical telescope .....	115	115	97	18	3	3	4	4	4		
Gemini Twin Telescope Project											
Collaboration to build and operate 8-meter telescopes .....	103	103	89	14	5	6	3				
Triumf											
Joint venture by a consortium of universities to manage the TRIUMF Facility in British Columbia .....	19	19		19	19						
Justice—											
Care and services provided to young persons dealt with under the <i>Young Offenders Act</i>											
Government of Alberta .....	85	85	68	17	17						
Government of British Columbia .....	111	111	89	22	22						
Government of Ontario .....	319	319	255	64	64						
Government of Quebec .....	183	183	147	36	36						
Other provinces .....	189	189	151	38	38						
Criminal Legal Aid Services and Systems											
Government of Alberta .....	43	43	32	11	11						
Government of British Columbia .....	59	59	44	15	15						
Government of Ontario .....	204	204	154	50	50						
Government of Quebec .....	110	110	83	27	27						
Other provinces .....	70	70	53	17	17						
Ontario Ministry of Attorney General											
Provide a procedure for the prosecution of contraventions in the criminal code .....	14	14	3	11	3	3	3	2			
Other Programs provided to young persons dealt with under the <i>Young Offenders Act</i>											
Intensive Rehabitative Custody											
Supervision .....	53	53	20	33	11	11	11				
Natural Resources—											
4480121 Canada Inc. ....	15	15		15	2	2	1	1	1	8	
Abitibi-Consolidated Company of Canada .....	24	24	1	23	2	2	2	3	3	11	
Amazingly Green LP .....	29	29	9	20	5	5	4	3	3		
Ashlu Creek Investments Limited											
Partnership .....	26	26	1	25	2	2	3	3	3	12	
ARC Resources Ltd											
Heartland Area Redwater Project .....	12	12	1	11	3	8					
Bear Mountain Wind Limited Partnership .....	21	21	1	20	2	2	2	2	2	10	
Biox Canada Limited .....	71	71	26	45	13	12	9	6	5		
Brilliant Expansion Power Corporation .....	47	47	9	38	5	5	5	5	4	14	
Brookfield Power Wind Prince LP .....	53	53	13	40	5	5	5	6	6	13	
Canadian Hydro Developers Inc (1 of 2) .....	19	19	7	12	2	2	2	2	2	2	
Canadian Hydro Developers Inc (2 of 2) .....	35	35	4	31	4	4	4	3	3	13	
Canadian Renewable Energy Corporation .....	60	60	4	56	6	6	6	6	6	26	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Caribou Wind Park Limited Partnership .....	29	29	1	28	3	3	3	3	3	13	
Cartier Énergie Éolienne Inc (1 of 3) .....	31	31	7	24	3	3	3	3	3	9	
Cartier Énergie Éolienne Inc (2 of 3) .....	31	31	9	22	3	3	3	3	3	7	
Cartier Énergie Éolienne Inc (3 of 3) .....	34	34	5	29	3	3	3	4	4	12	
Castle Rock Ridge Limited Partnership .....	31	31		31	1	3	3	3	3	18	
Dokie General Partnership .....	33	33		33	1	4	3	3	3	19	
Domtar Pulp and Paper Products											
To fund capital improvements at the mill											
Agreement 1 of 2 .....	22	22		22	8	14					
Agreement 2 of 2 .....	58	58	10	48	46	2					
Enbridge Ontario Wind Power LP .....	48	48	5	43	5	5	5	5	5	18	
Énergie Éolienne du Mont Copper Inc .....	17	17	6	11	1	2	2	2	2	2	
Énergie Éolienne du Mont Miller											
Société en commandite .....	20	20	8	12	2	2	2	2	2	2	
Enhance Energy Inc											
Carbon Capture and Storage											
Project .....	33	33	8	25	13	12					
Implementation of the Alberta Carbon											
Trunk Line .....	30	30		30	11	17	2				
ENMAX Green Power Inc .....	24	24	6	18	2	3	2	2	3	6	
Erie Shores Wind Farm LP .....	25	25	9	16	3	3	3	2	2	3	
Fundy Ocean Research Centre for Energy											
Demonstration of Tidal Instream											
Energy Convertors in Minas											
Passage .....	20	20	4	16	11	5					
Godfield Wind Limited Partnership .....	15	15		15	1	1	1	2	2	8	
Government of Saskatchewan											
Gunnar and Lorado agreement .....	12	12	1	11	2	5	1	1		2	
Greenfield Ethanol Inc—Chatham .....	69	69	23	46	12	10	9	8	7		
Greenfield Ethanol of Quebec .....	80	80	29	51	13	12	10	9	7		
Greenfield Johnstown Limited .....	103	103	26	77	19	17	15	12	10	4	
Greengate Power Corporation .....	46	46		46	1	5	5	5	4	26	
GW Power Corporation .....	25	25	9	16	3	3	2	2	2	4	
Harrison Hydro Limited Partnership (1 of 2) .....	35	35	2	33	3	3	3	4	4	16	
Harrison Hydro Limited Partnership (2 of 2) .....	25	25		25	2	2	2	3	3	13	
Husky Oil Limited—Lloydminster .....	67	67	21	46	12	10	9	8	7		
Husky Oil Limited—Minnedosa .....	72	72	26	46	12	10	9	8	7		
IGPC Ethanol Inc .....	83	83	23	60	15	13	11	10	8	3	
J D Irving Limited, Lake Utopia .....	22	22	6	16	5	11					
Kettles Hill Wind Energy Inc .....	17	17	4	13	2	2	2	2	2	3	
Kruger Energy Chatham LP .....	31	31		31	1	3	3	3	3	18	
Kruger Energy Port Alma LP .....	31	31	4	27	3	3	3	3	3	12	
Lameque Wind Power LP .....	15	15		15	1	1	1	1	2	9	
Magpie Limited Partnership .....	18	18	4	14	1	2	2	2	2	5	
Maple Leaf Foods Inc .....	42	42	17	25	7	6	5	4	3		
North West Terminal Ltd .....	11	11	1	10	2	2	2	2	1	1	
Permolex Ltd .....	22	22	7	15	4	3	3	3	2		
QFI Biodiesel .....	32	32		32	7	7	6	4	4	4	
Raleigh Wind Power Partnership .....	24	24		24	2	3	2	2	2	13	
RMSEnergy Dalhousie Mountain LP .....	16	16		16	2	2	2	2	1	7	
Saint-Ulric Saint-Léandre Wind LP .....	37	37	1	36	4	4	4	4	3	17	
Saskatchewan Power International Inc .....	54	54	22	32	5	5	5	5	6	6	
Shear Wind Inc .....	18	18		18	1	2	2	2	1	10	
Shell Canada Limited .....	36	36	24	12	12						
Speedway Inc .....	16	16		16	4	4	3	2	2	1	
St Leon Wind Energy LP .....	30	30	12	18	3	3	3	3	3	3	
St Joseph WindFarm Inc .....	43	43		43	2	4	4	4	4	25	
Suncor Energy Products Inc (1 of 2) .....	22	22	5	17	2	2	2	2	3	6	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Suncor Energy Products Inc (2 of 2) .....	107	107	38	69	17	16	14	12	10		
Talbot Windfarm LP .....	30	30		30	1	3	3	3	3	17	
Terra Grain Fuels Inc .....	66	66	13	53	14	12	10	9	8		
Toba Montrose General Partnership .....	73	73		73	6	7	7	7	7	39	
TransAlta Corporation (1 of 5) .....	29	29	3	26	3	3	3	3	3	11	
TransAlta Corporation (2 of 5) .....	20	20	1	19	2	2	2	2	2	9	
TransAlta Corporation (3 of 5) .....	18	18		18	2	2	2	2	2	8	
TransAlta Corporation (4 of 5) .....	21	21		21	1	2	2	2	2	12	
TransAlta Corporation (5 of 5) .....	14	14		14	1	2	1	1	1	8	
TransAlta Energy Corporation (1 of 2) .....	34	34	19	15	3	3	4	5			
TransAlta Energy Corporation (2 of 2) .....	25	25	12	13	2	2	2	3	3	1	
West Cape Wind Energy Inc .....	24	24	2	22	2	2	2	3	3	10	
Western Biodiesel Inc .....	17	17	3	14	4	3	3	2	2		
Weyerhaeuser Canada Ltd .....	32	32	4	28	28						
Zellstoff Celgar Ltd Partnership .....	40	40	27	13	13						
Transport—											
Department—											
Blue Water Bridge Canada											
Gateways and Border											
Crossing Fund .....	13	13	1	12	12						
Buffalo and Fort Erie Public Bridge											
Authority											
Gateways and Border											
Crossing Fund .....	62	62	23	39	32	7					
BC Ferries											
Grant for the provision of											
ferry and coastal											
freight and passenger											
services .....	454	454	290	164	27	27	27	27	28	28	
City of Calgary											
Gateways and Border											
Crossing Fund .....	35	35	5	30	17	11	2				
City of Regina											
Gateways and Border											
Crossing Fund .....	27	27	1	26	12	14					
City of Saskatoon											
Gateways and Border											
Crossing Fund .....	106	106		106	45	33	14			14	
Ferry Services Contribution											
Program .....	147	147	128	19	19						
Government of British Columbia											
Asia-Pacific Gateway and Corridor											
Initiative .....	490	490	170	320	113	116	91				
Government of Manitoba											
Asia-Pacific Gateway and Corridor											
Initiative .....	33	33		33		17	8	8			
Gateways and Border											
Crossing Fund .....	64	64	3	61	14	26	17	4			
Government of Quebec											
Outaouais Road											
Agreement .....	156	156	87	69	21	22	17	3	3	3	
Halifax Port Authority											
Gateways and Border											
Crossing Fund .....	54	54	1	53	15	9	24	5			
Hudson Bay Railway Company											
Gateways and Border											
Crossing Fund .....	20	20	8	12	4	4	4				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2016 and subse- quently
					2011	2012	2013	2014	2015	
Port Metro Vancouver										
Asia-Pacific Gateway and Corridor Initiative .....	60	60		60	8	14	22	16		
St Mary's River Bridge Company										
Gateways and Border Crossing Fund .....	44	44		44	16	20	7	1		
Office of Infrastructure of Canada— Association of Municipalities of Ontario, city of Toronto, local services boards and local roads boards and the Government of Ontario										
Gas Tax Fund .....	4,853	4,853	1,865	2,988	747	747	747	747		
Calgary Olympic Development Association										
Contributions to fund the Centre of Sport Excellence in Calgary .....	40	40	19	21	17	4				
Canada Place Corporation										
Infrastructure Stimulus Fund projects .....	21	21	4	17	17					
City of Brampton										
Contribution to support the implementation of the Brampton Acceleride Bus Rapid Transit (BRT) project .....	53	53	7	46	21	14	11			
City of Brockville										
Contribution to upgrade the wastewater system .....	23	23	1	22	16	6				
City of Calgary										
Infrastructure Stimulus Fund projects .....	39	39	1	38	38					
City of Edmonton										
Infrastructure Stimulus Fund projects .....	25	25	3	22	22					
City of Hamilton										
Wastewater treatment and collection system improvement .....	35	35	1	34	29	5				
City of Mississauga and Greater Toronto Transit Authority										
Contribution for the implementation of an east-west bus rapid transit corridor .....	83	83	4	79	27	35	17			
City of Niagara Falls										
Contribution to fund the planning and construction of the Niagara Convention Civic Centre .....	35	35	19	16	16					
City of Saint John, New Brunswick										
Contribution to support the Wastewater Treatment Facility upgrade .....	27	27	7	20	16	4				
City of Toronto										
Infrastructure Stimulus Fund projects .....	198	198	14	184	184					
Revitalization of Union Station .....	133	133		133	34	39	25	22	11	2
City of Toronto and the Municipality of York										
Contribution for the implementation of an extension to the Toronto subway system .....	622	622	40	582	76	186	170	81	59	10



**TABLE 11.3****TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2016 and subse- quently					
					2011	2012	2013	2014	2015	
City of Toronto and the Toronto Transit Commission										
Contribution towards the modernization and expansion of bus, streetcar and subway services .....	304	304	249	55	41	14				
City of Vancouver										
Infrastructure Stimulus Fund projects .....	41	41	1	40	40					
City of Winnipeg										
Improvement of wastewater treatment facilities .....	42	42	11	31	31					
Evergreen										
Contributions to redevelop the Don Valley Brick Works .....	20	20	9	11	11					
G8 Summit										
Contribution to support projects related to the hosting of the 2010 G8 Summit .....	10	10		10	10					
Government of Alberta										
Building Canada Fund—Communities Component .....	88	88	8	80	28	26	26			
Building Canada Fund—Communities Component top up .....	47	47	3	44	44					
Contribution for Anthony Henday Drive ..	45	45	17	28	21	7				
Contribution to fund Calgary Transit Projects .....	51	51		51	18	14	9	6	4	
Gas Tax Fund .....	1,275	1,275	382	893	295	200	199	199		
Infrastructure Stimulus Fund projects .....	350	350	41	309	309					
Municipal Rural Infrastructure Fund .....	107	107	78	29	29					
Provincial-Territorial Infrastructure Base Funding Program .....	175	175	75	100	90	10				
Government of British Columbia										
Building Canada Fund—Communities Component .....	136	136	2	134	43	35	41	15		
Building Canada Fund—Communities Component top up .....	65	65	1	64	64					
Infrastructure Stimulus Fund projects .....	408	408	36	372	372					
Ministry of Transportation										
Provincial-Territorial Infrastructure Base Funding Program .....	175	175	131	44	35	3	3	3		
Municipal Rural Infrastructure Fund .....	75	75	31	44	23	21				
Government of Manitoba										
Building Canada Fund—Communities Component .....	41	41	3	38	28	10				
Building Canada Fund—Communities Component top up .....	18	18	2	16	16					
Gas Tax Fund .....	432	432	168	264	66	66	66	66		
Infrastructure Stimulus Fund projects .....	143	143	42	101	101					
Municipal Rural Infrastructure Fund .....	49	49	33	16	16					
Provincial-Territorial Infrastructure Base Funding Program .....	175	175	105	70	55	5	10			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Government of New Brunswick											
Building Canada Fund—Communities											
Component .....	33	33	5	28	10	10	8				
Building Canada Fund—Communities											
Component top up .....	11	11		11	11						
Gas Tax Fund .....	295	295	89	206	72	45	45	44			
Infrastructure Stimulus Fund											
projects .....	92	92	31	61	61						
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	175	175	50	125	50	25	25	25			
Road infrastructure improvements .....	114	114	42	72	57	15					
Government of Newfoundland and Labrador											
Building Canada Fund—Communities											
Component .....	56	56	2	54	43	9	2				
Contribution towards highway											
improvement—Major Infrastructure											
Component .....	45	45	10	35	23	12					
Gas Tax Fund .....	207	207	82	125	31	31	31	32			
Infrastructure Stimulus Fund											
projects .....	59	59	20	39	39						
Municipal Rural Infrastructure Fund .....	33	33	18	15	15						
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	175	175	75	100	25	25	25	25			
Government of Nova Scotia											
Building Canada Fund—Communities											
Component .....	37	37	2	35	20	5	5	5			
Building Canada Fund—Communities											
Component top up .....	13	13	1	12	12						
Contribution for the construction of a four											
lane highway 104 .....	25	25	4	21	14	7					
Contribution for the twinning of sections											
of highways 104 and 125 .....	15	15	4	11	11						
Gas Tax Fund .....	369	369	145	224	56	56	56	56			
Infrastructure Stimulus Fund											
projects .....	99	99	33	66	66						
Municipal Rural Infrastructure Fund .....	44	44	33	11	11						
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	175	175	92	83	25	20	23	15			
Government of Nunavut											
Gas Tax Fund .....	98	98	38	60	15	15	15	15			
Municipal Rural Infrastructure Fund .....	19	19	7	12	12						
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	183	183	78	105	26	26	26	27			
Government of Ontario											
Building Canada Fund—Communities											
Component .....	362	362	57	305	123	85	70	27			
Building Canada Fund—Communities											
Component top up .....	196	196	18	178	178						
Contribution for the reconstruction											
and widening of highways											
8 and 69 .....	66	66	15	51	24	19	8				
Contribution for Union Station .....	133	133		133	16	33	40	32	12		
Infrastructure Stimulus Fund											
projects .....	1,173	1,173	186	987	987						
Municipal Rural Infrastructure Fund .....	362	362	264	98	98						

**TABLE 11.3**  
**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES**  
**AS AT MARCH 31, 2010—Continued**  
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2016 and
					2011	2012	2013	2014	2015	subse-	
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation						quently	
Road infrastructure improvements leading to border crossings in Sarnia and Queenston .....	163	163	138	25	24		1				
Road infrastructure improvements leading to border crossings in Windsor .....	139	139	91	48	36	12					
Government of Prince Edward Island											
Building Canada Fund—Communities											
Component .....	22	22	6	16	5	4	4	3			
Gas Tax Fund .....	98	98	38	60	15	15	15	15			
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	175	175	92	83	42	41					
Government of Quebec											
Border Infrastructure Fund .....	72	72	19	53	41	11	1				
Building Canada Fund—Communities											
Component .....	410	410	2	408	48	80	95	70	55	60	
Building Canada Fund—Communities											
Component top up .....	116	116		116	116						
Contribution to complete highways 50, 185 and 35 .....	222	222	150	72	52	20					
Contribution for improvements to wastewater treatment facilities serving the city of Laval .....	47	47		47	24	15	8				
Contribution to fund the development of the Quartier des spectacles in Montreal .....	40	40	13	27	17	7	3				
Gas Tax Fund .....	3,005	3,005	1,151	1,854	464	464	463	463			
Improve rail infrastructure for ten railway short lines .....	30	30	11	19	6	3	10				
Infrastructure Stimulus Fund											
projects											
Agreement 1 of 2 .....	450	450	5	445	445						
Agreement 2 of 2 .....	350	350	1	349	349						
Municipal Rural Infrastructure Fund .....	235	235	92	143	143						
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	175	175	100	75	75						
Upgrade and standardize the Charles J. Des Bailleurs and Atwater drinking water treatment plants .....	59	59	11	48	33	12	3				
Government of Saskatchewan											
Building Canada Fund—Communities											
Component .....	98	98	14	84	26	29	15	14			
Building Canada Fund—Communities											
Component top up .....	15	15	1	14	14						
Contributions for highway projects .....	95	95	8	87	31	38	18				
Gas Tax Fund .....	372	372	148	224	56	56	56	56			
Infrastructure Stimulus Fund											
projects .....	16	116	31	85	85						
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	175	175	75	100	40	45	5	10			
Government of the Northwest Territories											
Gas Tax Fund .....	98	98	38	60	15	15	15	15			
Provincial-Territorial											
Infrastructure Base											
Funding Program .....	186	186	113	73	37	21	11	4			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2016 and subse- quently					
					2011	2012	2013	2014	2015	
Government of the Yukon Territory										
Gas Tax Fund .....	98	98	30	68	23	15	15	15		
Provincial-Territorial Infrastructure Base Funding Program .....	183	183	77	106	26	26	27	27		
Greater Toronto Transit Authority										
Improve the GO Transit Rail and bus transit system in the Greater Toronto Area .....	385	385	250	135	105	30				
Manitoba Floodway Expansion Authority Inc. ....	333	333	275	58	58					
Mont Tremblant Resorts and Company Limited Partnership										
Development of two new four-season resort villages .....	48	48	18	30	3	1	6	20		
Montreal Port Authority Infrastructure Stimulus Fund projects .....	15	15		15	15					
Ryerson University Infrastructure Stimulus Fund projects .....	20	20		20	20					
Sept-Iles Port Authority Infrastructure Stimulus Fund projects .....	32	32	4	28	28					
The Calgary Science Centre and the Creative Kids Museum Society .....	40	40	4	36	24	12				
The Corporation of the City of London Contribution for capital project of nine components to ensure sustainable regional water supply system .....	50	50	3	47	28	10	9			
Union of British Columbia Municipalities and the Government of British Columbia										
Gas Tax Fund .....	1,638	1,638	635	1,003	251	251	251	250		
Vancouver Fraser Port Authority Infrastructure Stimulus Fund projects .....	21	21	3	18	18					
Windsor Port Authority Infrastructure Stimulus Fund projects .....	10	10		10	10					
Yukon Energy Corporation Contribution to support sustainable energy generation and transmission, along with municipal wastewater and solid waste management infrastructure .....	71	71	7	64	40	24				
Transfer payments under \$10,000,000 (14 projects) .....	537	537	476	61	54	7				
Western Economic Diversification— Alberta Infrastructure and Transportation Royal Alberta Museum .....	30	30	4	26	6	16	4			
Northern Development Initiative Trust Funding to foster economic development activities in Canadian communities .....	30	30	17	13	13					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2016 and subse- quently					
					2011	2012	2013	2014	2015	
University of Saskatchewan Funding for the containment installation facility.....	49	49	39	10	10					
<i>Subtotal.....</i>	<i>62,079</i>	<i>62,072</i>	<i>25,979</i>	<i>36,093</i>	<i>15,725</i>	<i>7,142</i>	<i>5,915</i>	<i>4,499</i>	<i>1,342</i>	<i>1,470</i>
Consolidated Crown Corporations and Other Entities—										
Canada Mortgage and Housing Corporation (Minister's account)—										
Social Housing Program .....	62,494 <sup>(1)</sup>	62,494	38,559	23,935 <sup>(2)</sup>	1,744	1,690	1,663	1,653	1,642	15,543
International Development Research Centre—										
Project Grant.....	445	445		445	445					
National Capital Commission—										
City of Gatineau.....	16	16	6	10	10					
Telefilm Canada—										
Financial assistance to producers and distributors.....	31	31		31	31					
<i>Subtotal.....</i>	<i>62,986</i>	<i>62,986</i>	<i>38,565</i>	<i>24,421</i>	<i>2,230</i>	<i>1,690</i>	<i>1,663</i>	<i>1,653</i>	<i>1,642</i>	<i>15,543</i>
<b>Total transfer payment agreements.....</b>	<b>125,065</b>	<b>125,058</b>	<b>64,544</b>	<b>60,514</b>	<b>17,955</b>	<b>8,832</b>	<b>7,578</b>	<b>6,152</b>	<b>2,984</b>	<b>17,013</b>
<b>Fixed assets and purchases—</b>										
<b>Fixed assets—</b>										
<b>Environment—</b>										
Parks Canada Agency—										
Accelerated Infrastructure Program .....	141	103	67	36	36					
Banff National Park										
Trans Canada Highway twinning—Economic Action Plan.....	130	39	16	23	23					
Trans Canada Highway twinning—Gateway and Borders Crossing Fund .....	100	52	31	21	21					
Gulf Islands National Park										
Land acquisition, developments and operations.....	31	31	21	10	2	2	2	2	1	1
National Defence—										
Boeing, Ridley Park										
15 medium to heavy lift helicopters.....	1,352	1,352	275	1,077		287	314	327	86	63
BAE Systems Projects Canada Limited										
Victoria Class in service support .....	494	494	467	27	27					
BMT Fleet Technology Limited										
ELMS Services to Ship Design.....	55	16	1	15	5	5	5			
CAE Inc										
Aircrew Operational										
Training services .....	248	248	60	188	88	73	18	9		
Com Dev Ltd, Cambridge, Ont										
Search and rescue repeaters.....	15	15	2	13	2	11				
DEW Engineering and Development ULC										
Special equipment vehicle.....	142	142	4	138	23	60	54	1		
DRS Technologies Canada, Kanata, Ont										
Advanced Electro-Optic Sensor .....	178	178	153	25	9	8	8			
Shincom Overhaul .....	59	58	21	37	23	10	4			
General Dynamics Canada										
CP140 Aurora Data Management System.....	374	370	322	48	39	6	3			



TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Land Command Support System engineering and integration longterm support .....	325	325	63	262	65	65	65	67			
Wheeled Light Armoured Vehicle Optimized Weapon Systems Support .....	424	424	175	249	71	69	66	43			
Gilcron Corporation Precision approach radars .....	26	26		26	5	16	5				
Irving Shipbuilding Inc Refit of HMCS Preserver .....	58	58		58	58						
Refit of HMCS Iroquois .....	30	26	10	16	16						
Krauss Maffei Wegmann A4 Ops - Leopard 2 A4 Ops .....	88	88		88	80	8					
Battle damage repair of Leopard 2 A6M .....	50	50		50	5	15	15	15			
Replacement in Kind—Leopard 2 conversion .....	35	35	9	26	1	20		5			
Lockheed Martin Canada Combat Systems Integration .....	345	77	14	63	8	5	5	5	5	35	
Lockheed Martin Corporation, USA Aurora Structural Life Extension Project .....	280	175	33	142	59	49	34				
Purchase of 17 C130J Aircrafts .....	2,315	2,315	978	1,337	560	309	133	120	109	106	
MacDonald Dettwiler and Associates Ltd Richmond, BC CP140 Aurora Aircraft imaging radar acquisition .....	280	242	210	32	30	2					
Naval Combat Operations Trainer .....	22	12		12	4	4	4				
Submarine Command Team Trainer .....	28	15		15	5	4	3	3			
Surveillance of Space Project .....	66	66	33	33	29	4					
Navistar Defence LLC, Warrenville, IL, USA MilCOTS vehicles .....	275	275	89	186	183	3					
Raytheon Canada Limited Repair and conversion of radar equipment .....	181	181	15	166	27	32	42	16	17	32	
Sikorsky International Operations Inc Stratford, CT, USA Acquisition of 28 maritime helicopters .....	1,880	1,869	720	1,149	149	457	298	245			
Thales Systems Canada Inc, Ottawa, Ont Land Command Support System Software Longterm support .....	175	175	39	136	36	35	35	30			
Thales Canada Inc—Optronics Division Driver's viewing aid and vision enhancer support .....	14	14	1	13	6	7					
The Boeing Company, St-Louis, USA Harpoon Weapon System Upgrade .....	26	26	3	23	6	11	4	2			
Wartsila Canada Inc Diesel engines .....	25	25		25	5	5	5	5	5		
Weir Canada Inc Maritime Systems and Engineering .....	137	130	10	120	30	30	30	30			
Public Safety and Emergency Preparedness— Department— Cree Regional Authority Police Service Agreement .....	37	37	14	23	7	8	8				
Nishnawbe-Aski Police Service Board Police Service Agreement .....	48	48	12	36	12	12	12				

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Royal Canadian Mounted Police—											
RCMP Fleet Vehicles.....	71	71	46	25	25						
Public Works and Government Services—											
180 Wellington Building renovation .....	425	78	15	63	15	43	4	1			
North Country Maintenance Inc											
North Alaska Highway maintenance and repair .....	22	22	5	17	5	6	5	1			
Rehabilitation and repairs to the Alexandra Bridge .....	52	40	21	19	19						
West Block renovation, 111 Wellington Street.....	769	211	164	47	25	9	3	3	3	4	
<i>Subtotal</i> .....	<i>11,828</i>	<i>10,234</i>	<i>4,119</i>	<i>6,115</i>	<i>1,844</i>	<i>1,690</i>	<i>1,184</i>	<i>930</i>	<i>226</i>	<i>241</i>	
Consolidated Crown Corporations and Other Entities—											
Canadian Museum for Human Rights—											
PCL Constructors Canada Inc.....	213	146	46	100	27	73					
The Federal Bridge Corporation Limited—											
Major works and maintenance .....	66	66		66	60	4	1		1		
VIA Rail Canada Inc.—											
Avalon Rail Inc.....	26	18	1	17	10	7					
CAD Railway Services Inc .....	131	102	32	70	25	29	16				
Canadian National Railways .....	312	312	78	234	144	90					
Industrial Rail Services (1 of 2) .....	117	99	3	96	39	19	21	17			
Industrial Rail Services (2 of 2) .....	16	11		11	5	5	1				
<i>Subtotal</i> .....	<i>881</i>	<i>754</i>	<i>160</i>	<i>594</i>	<i>310</i>	<i>227</i>	<i>39</i>	<i>17</i>	<i>1</i>		
Total fixed assets .....	12,709	10,988	4,279	6,709	2,154	1,917	1,223	947	227	241	
<b>Purchases—</b>											
Canada Revenue Agency—											
CGI Group Inc											
IT Professional Services											
Supply Chain .....	385	327	265	62	62						
IBM Canada Limited											
IBM Mainframe—											
Software license and support services .....	73	73	62	11	11						
IT Professional Services .....	48	40	26	14	9	3	2				
Fisheries and Oceans—											
Provincial Airlines Ltd											
Air Surveillance Program .....	75	63		63	13	13	13	12	12		
Foreign Affairs and International Trade—											
Canadian Bank Note Company Limited											
Purchase of passport materials .....	43	43	22	21	15	6					
Health—											
Express Scripts Inc.....	100	100	15	85	18	18	18	19	12		
Human Resources and Skills Development—											
Microsoft Licensing GP											
Software purchase and maintenance.....	37	37	21	16	7	9					
Resolve Corporation											
Private institutions that are party to an agreement with the Minister under the <i>Canada Student Financial Assistance Act</i> .....	349	277	148	129	61	58	10				
Rogers Cable Communications Inc											
Telecommunication equipment and services .....	111	111	97	14	14						

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
St Joseph Print Group											
Forms management service .....	18	18	2	16	16						
Industry—											
Canadian Space Agency—											
MacDonald, Dettwiler and Associates Ltd											
Scientific activities for the construction of the Radarsat Constellation .....	53	53	42	11	11						
MacDonald Dettwiler Space and Advanced Robotics Ltd											
Canadian Space Station Program .....	128	128	68	60	26	26	8				
Next Generation Canadarm .....	50	50	6	44	28	16					
National Research Council of Canada—											
EBSCO Canada Limited											
Subscription, acquisition, delivery and management services for serial productions .....	39	39	29	10	10						
National Defence—											
Allied Wings											
Pilot Training, Manitoba .....	1,840	1,763	295	1,468	75	76	75	74	75	1,093	
BAE Bofors System, Sweden 57mm gun .....	95	75	34	41	14	6	6	6	6	3	
Biogenie SRDC Inc, SNC Lavalin Inc, Kitnuna Projects Inc, Quantum Murray and Gruben's Transport Ltd											
DEW Line Cleanup .....	583	162	111	51	29	20	2				
Bombardier Inc											
Jet Flying Pilot Training .....	2,583	1,747	904	843	81	77	79	80	82	444	
CAE Inc, Saint-Laurent, Que											
Aircrew Operational Training services .....	353	353		353		1	7	8	10	327	
Calian, Ottawa, Ont											
Manage health care providers to the Canadian Forces .....	588	448	290	158	59	59	40				
Canadian Base Operators											
Logistics support and facilities maintenance services .....	168	168	48	120	13	13	12	12	12	58	
Canadian Submarine Management Group											
Victoria Class in service support .....	1,792	352	52	300	75	75	75	75			
Cascade Aerospace Inc, Abbotsford, BC Repair and overhaul of Hercules Aircraft ....	423	231	221	10	10						
Corporation du Fort St-Jean											
Support to St-Jean campus, St-Jean-sur-Richelieu, Que .....	107	107	22	85	20	21	21	23			
Fleetway Inc, Halifax, NS											
In service support for Halifax and Iroquois Class vessels .....	187	45	34	11	11						
Halifax Shipyard, NS											
Halifax Class modernization .....	440	319	40	279	47	50	50	50	60	22	
IBM Canada Ltd											
Material acquisition and support information system .....	306	285	250	35	15	20					
Software maintenance and support .....	42	42	29	13	13						
IMP Group Ltd, NS											
In service support for Helicopters .....	818	818	379	439	84	84	85	93	93		
Optimized Weapon System Support .....	493	493	192	301	54	71	71	70	35		
Third line support for Sea King Helicopter .....	305	305	235	70	70						

TABLE 11.3

## TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2011	2012	2013	2014	2015	2016 and subse- quently
Industrial Rubber										
Leopard 2 A4 Tanks stripping, repair, overhaul and upgrade.....	25	25	1	24	24					
L-3 Communications Electronic Systems, Enfield, NS										
CP140 Aurora Aircraft Avionics Optimized Weapon System Support .....	395	395	81	314	23	26	28	31	34	172
L-3 Communications Canada, Que										
Aircraft System Engineering Support .....	1,118	1,118	626	492	102	88	82	80	78	62
Integrated Platform Management System .....	85	69	15	54	25	6	8	5	4	6
Lockheed Martin Canada Inc, Kanata, Ont										
Combat System integration .....	1,318	1,318	267	1,051	176	202	152	140	121	260
MacDonald Dettwiler Associates Ltd, Richmond, BC										
Victoria Class Trainer .....	25	14	1	13	4	3	3	3		
Nasittuq Corporation, Ottawa, Ont										
North Warning System operation and maintenance .....	599	599	475	124	124					
NATO Maintenance and Supply Agency										
Support of Canadian Forces operations in Afghanistan .....	205	205	106	99	42	57				
Orenda Aerospace Corporation										
Mississauga, Ont										
CF18 Hornet Aircraft, engine repair and overhaul .....	13	13	2	11	11					
Raytheon Canada Ltd, Calgary, Alta										
SP49 Radar .....	24	24	9	15	5	5	5			
Rheinmetall Waffe Munition GMBH Germany										
Halifax Class modernization .....	23	23	3	20	6	6	3	1	4	
SAAB Microwave Canada Ltd, Halifax, NS										
Seagiraffe Radar .....	43	43	12	31	12	10	5	4		
Santé Montfort, National Capital Region, Ont										
Provision of health care facility for Canadian Forces .....	185	185	17	168	5	5	5	5	5	143
SERCO Facilities Management Inc										
Provision of site services at 5 Wing, Goose Bay .....	549	549	378	171	33	33	34	35	35	1
Sikorsky International Operations Inc Stratford, CT, USA										
Maritime helicopters in service support .....	3,290	3,290	493	2,797	128	193	178	192	103	2,003
Skylink, Chapman Freeborn, First Air										
Air charter in support of Operation Athena .....	56	56	25	31	31					
Skylink PAE Aviation Inc										
Chartered helicopter contract in Afghanistan .....	70	70	48	22	22					
SNC Lavalin Defence Programs Inc										
In service support for Auxiliary Vessel and Minor Warship .....	290	265	183	82	82					
SNC Lavalin PAE										
Support of Canadian Forces operations in Afghanistan .....	500	456	375	81	55	26				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—*Continued*  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Strachan and Henshaw Canada Inc Ottawa, Ont Weapon Handling and Discharge System, Submerged Signal Ejector.....	99	78	59	19	19						
Telesat Canada North Warning System.....	30	30	3	27	3	3	3	3	3		12
Telus Communications Inc, Vancouver, BC Global Defence Network Services.....	134	67	37	30	15	15					
Thales Canada Inc Fire Control Radars .....	67	61	16	45	8	10	11	8	8		
Periscope and AXP masts .....	44	34	13	21	15	6					
Victoria Shipbuilding Limited, BC Halifax Class modernization.....	320	301	32	269	20	45	51	51	51		51
Privy Council— Chief Electoral Officer— IBM Canada Ltd, Ottawa, Ont Facilities management support services....	31	31	6	25	15	10					
Supply of fully integrated and functional systems and related services for federal electoral events .....	24	24	9	15	10	5					
Public Safety and Emergency Preparedness— Correctional Service— Logistik Unicorp Inc Uniforms.....	18	18		18	8	8	2				
Société Emmanuel Grégoire Inc Emmanuel Grégoire residence .....	13	13		13	3	3	3	2	2		
Royal Canadian Mounted Police— Aramark Accomodations for G8/G20 police staff .....	54	54	9	45	45						
Bell Canada Wide area network services.....	112	112	92	20	16	4					
CGI Group Inc Systems maintenance and support of CFIS ..	137	137	110	27	27						
Fujitsu Consulting Design, development and testing of the Real Time Identification Project Phase 2 application .....	30	23	11	12	12						
MTS Allstream Inc Rental of voice communications equipment .....	41	41	4	37	5	6	6	6	6		8
Public Works and Government Services— 200 Kent Street Limited Centennial Towers, Ottawa, Ont.....	45	45	27	18	5	5	5	3			
4345177 Canada Inc Fontaine Building, 200 Sacre-Coeur Boulevard, Gatineau, Que.....	44	44	5	39	2	2	3	3	3		26
519719 Ontario Inc 1600 Star Top Road, Ottawa, Ont.....	78	78	29	49	5	5	5	5	5		24
A N (Mega Centres) Inc 550 De la Cite Blvd, Gatineau, Que.....	48	48	19	29	3	3	3	3	4		13
BCIMC Realty Corporation 105 Hotel de Ville street, Gatineau, Que.....	28	28	7	21	2	3	3	3	3		7
Bell Canada Cable Plan Services .....	90	19	8	11	11						
Secure Channel services .....	388	341	195	146	43	40	43	20			



**TABLE 11.3**
**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2016 and subse- quently					
					2011	2012	2013	2014	2015	
Canada Post Corporation										
Canada Post Place, Ottawa, Ont. ....	62	62	17	45	3	4	4	4	5	25
CGI Information Systems and Management Consultants Inc.										
Engineering services. ....	162	145	65	80	20	17	17	17	9	
City of Vancouver										
Library Square Block 56, Vancouver, BC. ....	19	19	5	14	2	2	2	2	2	4
Computershare Trust Company of Canada										
305 Boulevard René-Levesque West, Montréal, Que. ....	126	126	6	120	4	4	4	4	5	99
4225 Boulevard Dorchester West, Westmount, Que. ....	104	104	5	99	3	3	4	4	4	81
Canada Place, Edmonton, Alta. ....	311	311	13	298	10	10	11	11	11	245
Harry Hays Building, Edmonton, Alta. ....	199	199	11	188	7	7	7	7	7	153
Joseph Sheppard Building, Toronto, Ont. ....	280	280	19	261	9	10	10	10	10	212
Skyline Complex, Ottawa, Ont. ....	252	252	12	240	8	9	9	9	9	196
Thomas D'Arcy McGee Building, Ottawa, Ont. ....	284	284	6	278	9	10	10	10	10	229
EllisDon Corporation										
Canadian Security Intelligence Service national headquarters building addition, Ottawa, Ont. ....	71	71	43	28	27	1				
First Data/Payementech Canada Partner Inc., and Dearborn Marchant Services Inc.										
Card acceptance services Toronto, Ont. ....	132	132	25	107	15	18	21	26	27	
Fortis Corporation										
Maritime Centre, Halifax, NS. ....	13	13		13	1	1	1	1	1	8
Graham Construction and Engineering Inc.										
Infrastructure Program II. ....	12	12		12	12					
Royal Canadian Mounted Police power distribution. ....	13	13	3	10	10					
IBM Canada										
Data Centre Operation. ....	29	25	10	15	15					
Kudlick Construction Ltd. CAM-D (Simpson Lake) Remediation Project on behalf of Indian Affairs and Northern Development. ....	19	17	4	13	4	5	4			
Minto Commercial Properties Inc.										
Mercury Centre, Ottawa, Ont. ....	362	362	22	340	12	13	13	13	14	275
Minto Developments Inc.										
Canada and Enterprise Building, Ottawa, Ont. ....	40	40	28	12	4	4	4			
MMM Group Limited										
100 Commerce Valley Drive West, Thornhill Ont. ....	19	19	1	18	8	2	8			
Morguard Corporation and 131 Queen Street Limited										
Trusco Building, Ottawa, Ont. ....	150	150	22	128	6	6	7	7	7	95
Morguard Corporation and 3683249 Canada Inc.										
181 Queen Street, Ottawa, Ont. ....	68	68	19	49	3	3	3	3	4	33
O&Y REIT Holdings Inc.										
Jean Edmonds Tower, Ottawa, Ont. ....	62	62	31	31	6	6	7	7	5	
Oracle Corporation Canada Inc.										
Software maintenance. ....	87	71	60	11	6	5				
Otis Canada Inc.										
Elevator maintenance services, Ottawa, Ont. ....	14	14	3	11	1	1	1	1	1	6

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
PCL Constructors Canada Inc											
Construction Management, NML expansion .....	14	14	1	13	13						
Heating and cooling plant, Ottawa, Ont. ....	35	35	16	19	19						
Place Montcalm (Phase III partnership) .....	53	53	20	33	3	4	4	4	4	14	
SNC Lavalin ProFac Inc											
Building maintenance services .....	4,434	4,434	2,178	2,256	958	646	652				
Telesat Canada											
Enterprise Space Segment Capacity Service Satellite .....	14	14	3	11	2	2	2	2	3		
The Canada Life Assurance Company											
Judicial Complex, Toronto, Ont. ....	102	102	18	84	4	4	5	5	5	61	
The Great West Life Assurance Company of Canada and London Life Assurance Company											
269 Laurier Street West, Ottawa, Ont. ....	79	79	21	58	5	5	5	5	6	32	
Transport—											
PMG Technologies											
Motor Vehicle Test Centre in Blainville .....	28	28	18	10	4	4	2				
Treasury Board—											
Sun Life Assurance Company of Canada											
Public Service Health Care Plan .....	184	184		184	21	24	25	26	29	59	
Subtotal .....	31,153	27,210	10,452	16,758	3,407	2,385	2,057	1,303	1,044	6,562	
Consolidated Crown Corporations and Other Entities—											
Atomic Energy of Canada Limited—											
Purchase orders .....	49	49		49	48	1					
Regulatory commitments .....	30	30		30	30						
Canadian Air Transport Security Authority—											
Aeroguard Company Ltd. ....	101	101	45	56	56						
Aeroguard Eastern Inc. ....	61	61	28	33	33						
Aeroguard Inc. ....	51	51	23	28	28						
Garda, Montreal, Que. ....	72	72	34	38	38						
Garda of Canada .....	169	169	78	91	91						
Garda of the Pacific .....	127	127	59	68	68						
L3 Communications .....	15	15	1	14	14						
Morpho Detection .....	48	48	33	15	15						
Sécurité Kolossal .....	21	21	10	11	11						
Shannahan's Investigation and Security Inc. .	84	84	38	46	46						
Telus Services Inc .....	14	14	2	12	4	4	3	1			
Purchases under \$10,000,000 .....	182	182	107	75	59	9	5	2			
Canadian Broadcasting Corporation—											
Programming rights .....	95	95	60	35	11	12	12				
Sports rights .....	647	647	267	380	45	98	101	106	30		
Canadian Commercial Corporation—											
Contracts with foreign customers .....	2,718	2,718		2,718	1,362	494	536	324		2	
National Capital Commission—											
Land management and maintenance .....	96	96	53	43	14	11	4	3		11	
National Gallery of Canada—											
Securitas Security Services .....	24	21	2	19	3	3	3	3	3		

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2016 and subse- quently					
					2011	2012	2013	2014	2015	
National Museum of Science and Technology—										
Purchases .....	10	10		10	8	1	1			
<i>Subtotal</i> .....	<i>4,614</i>	<i>4,611</i>	<i>840</i>	<i>3,771</i>	<i>1,984</i>	<i>633</i>	<i>665</i>	<i>439</i>	<i>33</i>	<i>17</i>
Total purchases .....	35,767	31,821	11,292	20,529	5,391	3,018	2,722	1,742	1,077	6,579
<b>Total fixed assets and purchases .....</b>	<b>48,476</b>	<b>42,809</b>	<b>15,571</b>	<b>27,238</b>	<b>7,545</b>	<b>4,935</b>	<b>3,945</b>	<b>2,689</b>	<b>1,304</b>	<b>6,820</b>
<b>Operating leases—</b>										
Environment—										
Capilano Indian Reserve No. 5 of Vancouver, BC										
Lease of Land .....	385	385	131	254	8	8	8	8	8	214
Foreign Affairs and International Trade—										
Main Production and Commercial Administration										
Office and parking space, Moscow .....	195	195	10	185	4	4	4	4	5	164
Tower Plaza Associates, New York .....	33	33	19	14	1	1	2	2	2	6
Natural Resources—										
First Longwood Innovation GP Corporation 183 Longwood Drive, Hamilton .....	150	150		150	6	6	6	6	6	120
Public Works and Government Services—										
1001 Dominion Square Management Inc 1255 Peel Street, Montréal, Que. ....	15	15	3	12	1	1	1	2	2	5
1258898 Ontario Ltd, Multivesco Inc 400 Cumberland Street, Ottawa, Ont .....	56	56	29	27	5	5	5	5	6	1
160 Elgin Portfolio Inc. and 160 Elgin Leasehold Inc Bell Canada Place 160 Elgin Street, Ottawa, Ont .....	56	56	15	41	5	5	6	6	6	13
25 Nicholas Properties Ltd										
The Albion Building, Ottawa, Ont .....	19	19	1	18	2	2	2	2	2	8
The Albion Executive Tower, Ottawa, Ont ...	17	17	1	16	2	2	2	2	2	6
360 Laurier Avenue West Limited										
Narano Building .....	22	22	5	17	2	2	2	2	2	7
3934381 Canada Inc										
1138 Melville Street, Vancouver BC .....	109	73		73	2	7	7	7	8	42
434 Queen Street Holdings Inc										
Farm Credit Buildings .....	16	16	4	12	1	1	1	2	2	5
444 Seventh Inc										
Barclay Centre, Calgary, Alta. ....	56	56	42	14	4	4	4	2		
BGV III Office Ottawa Inc										
2215 Gladwin Crescent, Ottawa, Ont .....	26	26	5	21	3	4	4	4	4	2
Bona Building & Management Company Ltd										
Place Vanier, Towers A & B, Ottawa, Ont ...	94	75	65	10	8	2				
Vanier Building, Ottawa, Ont .....	44	44	12	32	4	4	4	5	5	10
BPO Ltd, YRC Ltd and Crehoy Inc C/O										
Brookfield Properties Management Corp 151 Yonge Street, Toronto, Ont .....	12	12		12	3	3	2	2	2	
British Columbia Hydro and Power Authority										
333 Dunsmuir Street, Vancouver, BC .....	15	15	3	12	3	3	3	3		
Brookfield Properties Management PDV 1										
Place de Ville, Towers A and B, Ottawa, Ont .	59	59	14	45	12	13	13	7		
Brookfield Properties Management PDV 2										
Place de Ville, Tower C and Podium Ottawa, Ont. ....	99	99	23	76	21	21	21	13		

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES  
AS AT MARCH 31, 2010—Continued  
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2016 and subse- quently
					2011	2012	2013	2014	2015		
Canada Lands Company CLC Limited											
277 Front Street West, Toronto, Ont. ....	35	35	19	16	3	3	4	4	2		
Canada Property (Trustee) No. 1 Limited											
Holland Cross Building, Ottawa, Ont. ....	16	16	6	10	2	2	2	2	1	1	
Holland Cross Towers, Ottawa, Ont. ....	16	11	1	10	1	1	1	2	2	3	
Cominar Real Estate Investment Trust											
3400 Jean-Beraud Avenue, Laval, Que. ....	41	41	31	10	4	4	2				
Développements Hautes Plaines											
200 De la Technologie Blvd, Gatineau, Que. .	15	10		10	1	1	1	1	2	4	
Dundeeal Canada Limited Partnership											
Airport Corporate Centre, Calgary, Alta. ....	18	18	6	12	1	2	2	2	2	3	
Exchange Tower Ltd., HRI Exchange Inc and PFS Exchange Inc											
Stock Exchange Tower, Toronto, Ont. ....	57	57	39	18	8	8	2				
Richelieu Building, Gatineau, Que. ....	25	15		15	1	3	3	3	3	2	
GM Development Inc, Ogesco											
Construction Inc, Pierre Martin and Associates Design and Architecture Inc ...	162	157		157	3	7	7	8	8	124	
GWL Realty Advisors Inc											
2001 University Street, Montréal, Que. ....	18	18	2	16	1	2	2	2	2	7	
Robson Court Building, Vancouver, BC. ....	35	35	18	17	4	4	4	4	1		
HREIT Holdings 59 Corporation											
280 Broadway, Winnipeg, Man. ....	19	19	1	18	2	2	2	2	2	8	
Kanata Research Park Corporation											
340 Legget Drive, Ottawa, Ont. ....	13	13		13	1	1	1	1	2	7	
Minto (Kent St.) Inc											
180 Kent Street, Ottawa, Ont (1 of 2) ....	24	24	1	23	2	2	2	2	3	12	
180 Kent Street, Ottawa, Ont (2 of 2) ....	22	22	2	20	2	2	2	2	2	10	
Morguard Investment Limited in Trust for Hoop Realty Inc. and Morguard REIT											
Heritage Place, Ottawa, Ont. ....	44	44	11	33	4	5	5	5	5	9	
Standard Life Centre, Ottawa, Ont											
280 Slater Street, Ottawa, Ont. ....	49	49	32	17	5	5	5	2			
333 Laurier Avenue West, Ottawa, Ont. ....	31	31	5	26	3	3	3	3	3	11	
Time Square Building, Ottawa, Ont. ....	18	14		14	1	1	1	1	2	8	
Omers Realty Corporation, Oxford Properties Group Incorporated and 735832 Alberta Limited											
800 Burrard Street, Vancouver, BC. ....	66	66	45	21	7	6	6	2			
Ottawa—2200 Walkley Road Inc,											
2200 Walkley road, Ottawa Ont. ....	23	14		14		1	1	1	1	10	
Pacific Centre Leaseholds Limited											
701 Georgia Street West, Vancouver, BC. ....	32	32	3	29	2	3	3	3	3	15	
Pensionfund Realty Limited											
250 Albert Street, Ottawa, Ont. ....	51	51	8	43	5	5	5	5	5	18	
Camelot Court, Ottawa, Ont. ....	20	20	3	17	3	3	3	3	3	2	
Place Bonaventure Property Management Inc											
800 De La Gauchetière Street West, Montreal, Que. ....	17	17	3	14	1	1	2	2	2	6	
Telesat Canada and Pensionfund Realty Limited											
Telesat Building, Ottawa, Ont. ....	19	19	2	17	1	2	2	2	2	8	
The Chambers Equities Limited											
The Chambers Building, Ottawa, Ont. ....	13	13	2	11	1	1	1	1	1	6	
The Great-West Life Assurance Company											
255 Albert Street, Ottawa, Ont. ....	26	26	15	11	2	2	3	3	1		
The Standard Life Assurance Company of Canada											
Qualicum Towers A and C, Ottawa, Ont. ....	27	27	10	17	2	3	3	3	3	3	

**TABLE 11.3****TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES****AS AT MARCH 31, 2010—Concluded**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2011	2012	2013	2014	2015	2016 and subse- quently
Urbandale Corporation										
The Urbandale Building, Ottawa, Ont. ....	23	23	4	19	2	2	2	2	3	8
Whiterock 655 Bay Street Toronto Inc										
C/O Paul Simcox in Trust .....	17	17	6	11	3	3	3	2		
WPBI Property Management Inc.										
Place Bonaventure, Montreal, Que. ....	50	31	21	10	3	3	3	1		
Z.V. Holdings Corporation										
2 Constellation Crescent, Ottawa, Ont. ....	27	27	9	18	3	3	3	3	3	3
<b>Subtotal</b> .....	<b>2,547</b>	<b>2,435</b>	<b>687</b>	<b>1,748</b>	<b>181</b>	<b>194</b>	<b>188</b>	<b>163</b>	<b>131</b>	<b>891</b>
Consolidated Crown Corporations and Other Entities—										
Atomic Energy of Canada Limited—										
Rental of office space .....	74	74		74	13	13	11	9	7	21
Canada Council for the Arts—										
Office accommodation .....	19	19		19	5	5	4	3		2
Canadian Air Transport Security Authority—										
Sun Life Assurance Company of Canada .....	63	63	26	37	7	7	6	4	3	10
Canadian Broadcasting Corporation—										
Bell Canada .....	62	62	51	11	9	2				
Morguard Investments .....	147	147	36	111	5	7	7	7	8	77
SAP Canada .....	14	14	1	13	1	1	1	1	2	7
SNC-Lavalin Profac Inc .....	456	456	86	370	23	34	35	36	37	205
Telesat Canada .....										
Transponders .....	225	225	118	107	13	13	13	13	13	42
Canadian Commercial Corporation—										
Office space .....	20	20		20	1	2	2	2	2	11
International Development Research Centre—										
Omers Realty Corporation										
Office space and maintenance .....	104	104	14	90	6	6	6	7	7	58
Marine Atlantic Inc.—										
Baltic SF IX Ltd										
Five-year charter agreement for a passenger and freight ferry .....	107	107	32	75	21	21	21	12		
National Capital Commission—										
Chambers Building, Ottawa, Ont. ....	196	196	95	101	9	9	9	10	10	54
VIA Rail Canada Inc.—										
Canadian National Railway Company .....	103	103	58	45	5	5	5	5	5	20
IBM Canada Ltd.										
VIAnet Service Agreement .....	30	30	15	15	4	4	3	3	1	
SITQ, Montreal .....	21	21	9	12	3	3	3	3		
Union Station, Toronto .....	189	189	22	167	3	3	3	3	3	152
<b>Subtotal</b> .....	<b>1,830</b>	<b>1,830</b>	<b>563</b>	<b>1,267</b>	<b>128</b>	<b>135</b>	<b>129</b>	<b>118</b>	<b>98</b>	<b>659</b>
<b>Total operating leases</b> .....	<b>4,377</b>	<b>4,265</b>	<b>1,250</b>	<b>3,015</b>	<b>309</b>	<b>329</b>	<b>317</b>	<b>281</b>	<b>229</b>	<b>1,550</b>
<b>Grand total</b> .....	<b>177,918</b>	<b>172,132</b>	<b>81,365</b>	<b>90,767</b>	<b>25,809</b>	<b>14,096</b>	<b>11,840</b>	<b>9,122</b>	<b>4,517</b>	<b>25,383</b>

(1) The amount shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this obligation were first reported in the *Public Accounts of Canada*, plus the outstanding obligation reported at fiscal year end.

(2) This figure reflects the total estimated remaining contractual obligations which extend for periods up to 30 years.



## International Contractual Obligations

Table 11.4 summarizes the international contractual obligations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary transfer payments, loans and advances and contractual obligations.

International contractual obligations reported in this table include transfer payments, loans and advances to international organizations as well as loans for the development of export trade

**TABLE 11.4**

### INTERNATIONAL CONTRACTUAL OBLIGATIONS

(in millions of dollars)<sup>(1)</sup>

	Transfer payments	Undisbursed loans and advances	Future paid-in share capital	Total
<b>NON-BUDGETARY SHARE CAPITAL AND LOANS—</b>				
Foreign Affairs and International Trade—				
Development of export trade (loans administered by Export Development Canada) .....		539		539
<b>BUDGETARY TRANSFER PAYMENTS, LOANS AND ADVANCES—</b>				
Finance—				
African Development Fund .....	416			416
International Development Association .....	1,375	384		1,759
	1,791	384		2,175
Foreign Affairs and International Trade—				
Canadian International Development Agency—				
African Development Bank .....		101		101
Asian Development Bank .....		143		143
Caribbean Development Bank .....		53		53
Global Environment Facility (GEF) Fund .....		36		36
International Fund for Agricultural Development .....		25		25
Montreal Protocol Fund .....		8		8
Multilateral Investment Fund .....		9		9
		375		375
	1,791	759		2,550
Total .....	1,791	1,298		3,089

<sup>(1)</sup> Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2010 (1 USD = \$1.0158 CAD; 1 SDR = \$1.54223 CAD; 1 EUR = \$1.372 CAD).

Note: Canada has agreed to lend the Poverty Reduction and Growth Trust special drawing rights (SDR) 1.2 billion of which SDR 700 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 190 million has been paid-in.

## Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are grouped into: Guarantees, International Organizations, Environmental liabilities, Claims and Pending and Threatened Litigation, and Insurance Programs of agent enterprise Crown corporations. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3 “Contingent Liabilities of Consolidated Crown Corporations and Other Entities” in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.8 “Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises” in Section 9 of this volume.

(administered by Export Development Canada), which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2010.

Table 11.4 presents information that is summarized in Note 15 to the financial statements in Section 2 of this volume.

## Guarantees

Guarantees by the Government include:

- guarantees of the borrowings of agent enterprise Crown corporations and other government business enterprises;
- guarantees of certain loans made by agent enterprise Crown corporations;
- guarantees, either collective or specific, of the loans of certain individuals and companies obtained from the private sector;
- insurance programs of the Government; and
- other explicit guarantees.

Losses on loan guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and when the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 16 to the financial statements in Section 2 of this volume.

**TABLE 11.5**  
**GUARANTEES BY THE GOVERNMENT**  
**AS AT MARCH 31, 2010**

	Authorized limit (where applicable) <sup>(1)</sup>	Contingent liability
	\$	\$
<b>GUARANTEES BY THE GOVERNMENT—</b>		
Borrowings by enterprise Crown corporations which are agents of Her Majesty .....		211,453,646,000 <sup>(2)</sup>
Borrowings by other than enterprise Crown corporations—		
From agents—		
Loans to Indians by the Canada Mortgage and Housing Corporation		
for on-reserve housing .....	2,200,000,000	1,220,121,230 <sup>(3)</sup>
From other than agents—		
Guarantee programs of the Government—		
Aboriginal economic program .....		385,367
<i>Canada Student Loans Act</i> .....	10,781,963,150	50,417,092
Enterprise development program .....	1,200,000,000	212,300
<i>Farm Improvement Loans Act and Canadian Agricultural</i>		
<i>Loans Act</i> .....	3,000,000,000	99,088,598
Indian economic development program .....	60,000,000 <sup>(4)</sup>	661,200
Loans to Indians by approved lenders for on-reserve housing .....		627,266,719 <sup>(3)</sup>
Regional Aircraft Credit Facility .....	1,500,000,000	155,531,257
<i>Small Business Loans Act</i> .....	3,404,301,920	704,904,083
Other explicit loan guarantees—		
National biomass ethanol program .....	140,000,000	24,960,000
Insurance programs of the Government—		
Accounts administered for the Government by the Export Development		
Canada—Insurance and related guarantees .....	20,000,000,000 <sup>(5)</sup>	523,382,967
Insurance against accidents at nuclear installations under		
the <i>Nuclear Liability Act</i> <sup>(6)</sup> .....	1,050,000,000	582,259,509
Other explicit guarantees—		
Restructuring of Canadian Third-Party Asset Backed Commercial Paper		
(Senior Funding Facility) .....		1,850,000,000
Guarantees under the <i>Agriculture Marketing Programs Act</i> —		
Advance Payments Program .....	5,000,000,000	1,514,846,629
Price Pooling Program .....		17,761,419
Guarantees to holders of mortgages insured by—	250,000,000,000 <sup>(7)</sup>	
Genworth Financial Mortgage Insurance Company of Canada .....		1,388,869,876
AIG United Guaranty Mortgage Insurance Company of Canada .....		77,729,451
PMI Mortgage Insurance Company of Canada .....		1,061,155
Guarantees under Section 19 of the <i>Canadian Wheat Board Act</i> .....		1,685,791,000 <sup>(8)</sup>
<b>Total gross guarantees .....</b>	<b>298,336,265,070</b>	<b>221,978,895,852</b>
Less: allowance for losses .....		534,679,619
<b>Total net exposure under guarantees .....</b>		<b>221,444,216,233</b>

<sup>(1)</sup> The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

<sup>(2)</sup> Details can be found in Table 9.6 in Section 9 of this volume.

<sup>(3)</sup> The Department of Indian Affairs and Northern Development has an authorized limit of \$2,200 million by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation (CMHC) and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Canada (FCC) for farming purposes. The contingent liability amounts related to guaranteed loans for On-Reserve Housing include \$1,220 million by CMHC and \$627 million by other approved lenders.

<sup>(4)</sup> The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Indian Affairs and Northern Development Vote L53b, *Appropriation Act No. 1, 1970* shall be \$60 million. As at March 31, 2010, \$27 million had been disbursed in cumulative defaults and there were outstanding contingent liabilities totaling \$1 million leaving a free balance of \$32 million available to issue further guarantees.

<sup>(5)</sup> The *Export Development Act* specifies that Export Development Canada (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of \$20 billion. In total, EDC has \$6.8 billion outstanding against this limit, consisting of \$0.6 billion in contingent liabilities and \$6.2 billion in financing.

<sup>(6)</sup> There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

<sup>(7)</sup> The aggregate limit for all private sector mortgage insurers that have a guarantee with the government is \$250 billion.

<sup>(8)</sup> The Government guarantees the payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board.

## International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 16 to the financial statements in Section 2 of this volume.

**TABLE 11.6**  
**INTERNATIONAL ORGANIZATIONS**  
**CONTINGENT LIABILITIES**  
(in millions of dollars)<sup>(1)</sup>

	March 31/ 2010	March 31/ 2009
<b>NON-BUDGETARY SHARE CAPITAL</b>		
<b>AND LOANS—</b>		
Callable Share Capital—		
Finance—		
European Bank for Reconstruction and Development .....	622	772
International Bank for Reconstruction and Development (World Bank) .....	5,149	6,393
Multilateral Investment Guarantee Agency .....	47	58
	5,818	7,223
Foreign Affairs and International Trade—		
Canadian International Development Agency—		
African Development Bank .....	1,165	1,209
Asian Development Bank .....	2,154	2,531
Caribbean Development Bank .....	50	62
Inter-American Development Bank .....	7,990	4,876
	11,359	8,678
<b>Total .....</b>	<b>17,177</b>	<b>15,901</b>

<sup>(1)</sup> Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2010 (1USD = \$1.0158 CAD; 1SDR = \$1.54223 CAD; 1 EUR = \$1.372 CAD).

## Environmental Liabilities

### Remediation of Contaminated Sites

Based on management's best estimates, a liability for the estimated costs related to the remediation of contaminated sites is accrued when the contamination occurs, or when the Government becomes aware of the contamination, and is obligated or likely obligated to incur such costs. As at March 31, 2010, the Government has recorded a liability of \$3,493 million for approximately 2,400 sites (\$3,220 million in 2009 for approximately 2,000 sites - reclassified).

The Government has estimated possible additional clean-up costs of \$1,512 million (\$1,538 million in 2009 - reclassified) that are not accrued as these are undeterminable at this time. The change in contingent liabilities related to contaminated sites is due to the additional information gathered during the year which enabled the potential liability for certain sites to be more accurately estimated.

### Future Asset Restoration

Based on management's best estimates, a liability of \$16 million (\$10 million in 2009) has been recorded for likely management and clearance action on approximately 30 unexploded explosive ordnance (UXO) affected sites (10 affected sites in 2009). Management has estimated possible additional clearance costs ranging from \$180 million to \$524 million that are not accrued as these are undeterminable at this time.

The Government's ongoing efforts to assess contaminated sites and UXO affected sites may result in additional liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These adjustments will be accrued in the year in which they become known.

## Claims and Pending and Threatened Litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable.

The Government records an allowance for those cases identified as likely to be lost and which can be reasonably estimated. All other cases, excluding those assessed as unlikely to be lost, are considered contingent liabilities. As at March 31, 2010, contingent liabilities for claims and pending and threatened litigation have been estimated to approximate \$4,300 million (\$5,700 million in 2009). This estimate of possible loss covers only a portion of all claims against the Government. The total contingency relating to pending claims is not determinable. Certain large and significant claims not included in the estimate of contingent liabilities, are described below:

**Comprehensive land claims:** Comprehensive land claims are negotiated in areas where aboriginal title has not been dealt with by treaty or by other legal methods. In such cases, the claim is based on an aboriginal group's traditional use and occupancy of that land. There are currently 76 comprehensive land claims (76 in 2009) under negotiation, accepted for negotiation or under review. A liability of \$3,800 million (\$3,500 million in 2009), is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stages of negotiations and cannot yet be quantified.

**Assessed taxes under objection or appeal:** As at March 31, 2010, an amount of \$17,102 million (\$13,778 million in 2009) of taxes assessed was under objection at Canada Revenue Agency and an amount of \$3,509 million (\$2,429 million in 2009) was under appeal at either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

**Other:** In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the federal government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions has since been challenged in the Ontario Superior Court of Justice. On November 20, 2007, the Court rendered its decision and dismissed all the claims of the plaintiffs. The plaintiffs appealed this decision to the Ontario Court of Appeal. The outcome of these appeals is not determinable at this time.

## Insurance Programs of Agent Enterprise Crown Corporations

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. The Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, and Export Development Canada currently operate insurance programs as agents of Her Majesty. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the *“President of the Treasury Board’s Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada”*. Information contained in Table 11.7 is also summarized in Note 16 to the financial statements in Section 2 of this volume.

TABLE 11.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS  
FOR THE YEAR ENDED MARCH 31, 2010

(in millions of dollars)

	Canada Deposit Insurance Corporation <sup>(1)</sup>		Canada Mortgage and Housing Corporation <sup>(2)</sup>				Export Development Canada <sup>(3)</sup>	
	2009-2010	2008-2009	Mortgage Insurance Fund	Mortgage-Backed Securities Guarantee Fund	2009-2010	2008-2009	2009-2010	2008-2009
Insurance in force as at reporting date .....	590,013	512,221	482,328	439,008	302,444	270,379	21,427	23,626
Opening balance of Fund .....	959	996	7,444	6,487	1,440	324	(3)	(3)
Revenues for the period—								
Premiums and fees .....	198	92	1,706	1,445	201	120	200	178
Investment income .....	31	54	641	526	625	2,380		
Other revenues .....			5	6	4	5		
Total revenues .....	229	146	2,352	1,977	830	2,505	200	178
Expenses for the period—								
Loss on/provision for claims .....	300	149	1,120	475			110	329
Interest on borrowing .....				2	1,338	997		
Administrative expense .....	30	25	190	194	12	7		
Other expenses (includes taxes) .....	1	9	289	352	(116)	385		
Total expenses .....	331	183	1,599	1,023	1,234	1,389	110	329
Net income or (loss) for the period .....	(102)	(37)	753	954	(404)	1,116	90	(151)
Adjustments .....			3	3	(59)			
Closing balance of Fund .....	857	959	8,200	7,444	977	1,440	(3)	(3)
Net claims during the period <sup>(4)</sup> .....			569	306	*	*	226	86
Five year average of net claims paid .....			311	227	*	*	79	41

\*Not applicable.

<sup>(1)</sup> The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$100,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.<sup>(2)</sup> Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of September 30 of each year. The Corporation determines provisions for claims and unearned premiums at December 31 using valuation factors taking into account new business, claims and interest for the last quarter. The MBSGF supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage-Backed Securities and Canada Mortgage Bonds. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as \$1,000. The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as \$1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS, Canada Mortgage Bonds of \$180,440 million (\$160,664 million in 2009) including accrued interest, issued by the Trust carry the full faith and credit of the Government of Canada. The timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.<sup>(3)</sup> Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is \$543 million (\$702 million in 2009).<sup>(4)</sup> Refers to the difference between claims and amounts received from sales of related assets and other recoveries.



# SECTION 12

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

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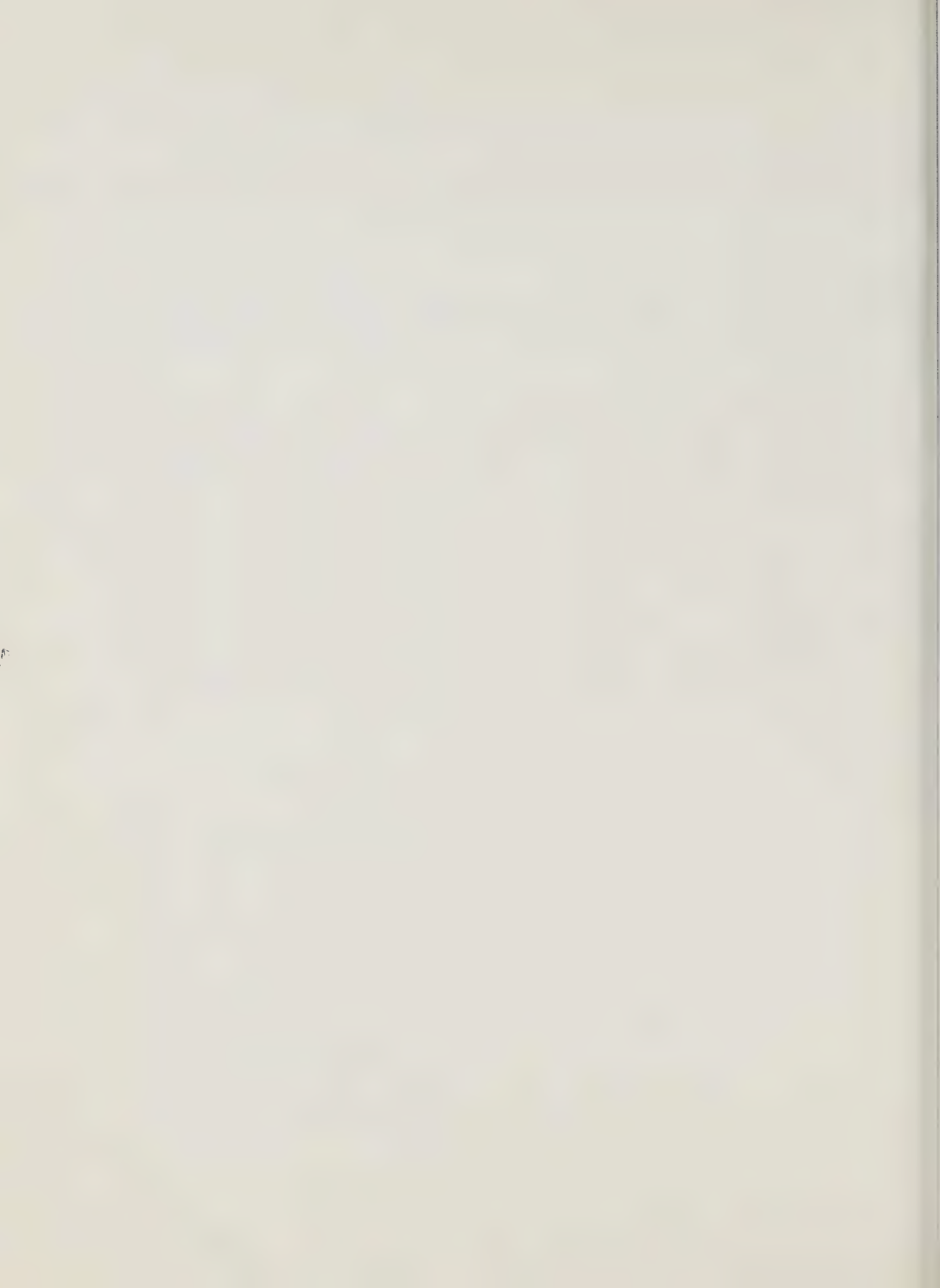
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# Public Accounts of Canada

# 2010

## Volume II

Details of  
Expenses and  
Revenues





Government  
of Canada

Gouvernement  
du Canada

Prepared by the  
Receiver General for Canada

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# Public Accounts of Canada 2010

Volume II



**Details of  
Expenses and  
Revenues**

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Canada



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# VOLUME II

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

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# INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

## Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

The content of Volume II is summarized as follows:

### Summary Tables and Appendices (Section 1)

Section 1 includes summary tables which provide the summaries of the financial transactions contained in the ministerial sections.

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

### Ministerial Sections (Sections 2 to 27)

There is one section for each ministry. The department and agencies, for which a Minister is responsible to Parliament, are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of the strategic outcomes and program activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*  
Displays by department and agencies the source and disposition of each budgetary and non-budgetary authority granted by

Parliament in Appropriation Acts and other statutes.

- *Program Activity*

Displays by department and agencies the total authorities available for use and the authorities used in the current year for each program activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*

Displays by department and agencies the source and disposition of authorities for each transfer payment.

- *Details of Respendable Amounts*

Displays by department and agencies the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*

Displays by department and agencies the nature of revenues under each main revenue classification.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1 (e.g. data in the *Transfer Payments* statement can be traced to the *Program Activity* statement which in turn can be traced to the *Ministry Summary* statement; data in the *Ministry Summary* statement can be traced to the *Summary Tables* (5, 6 and 7) in Section 1.

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain Summary Tables and Appendices and the *Ministry Summary* in the Ministerial Sections display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*  
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

Include the spending authorities requested in the Estimates as well as forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

- *Adjustments, warrants and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10, 15, 25, 30 and 35 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;

- amounts of previous years' overexpenditures paid or settled in the current year and proceeds from the disposal of surplus Crown assets;

- Governor General Special Warrants to cover payments that are required when Parliament is dissolved for a general election.

- *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*

Amounts spent in the current year (net of actual revenues and receipts available for spending).

- *Lapsed (variance under)*

Unused spending authorities which cannot be carried forward to a subsequent year.

- *Overexpended (variance over)*  
Excess of spending over authorities granted.

- *Available for use in subsequent years*  
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*  
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".



# SECTION 1

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Summary Tables and Appendices

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TABLE 1

## Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2009-2010. In addition, detailed information is provided in Section 3 of Volume I of the *Public Accounts of Canada*.  
(in thousands of dollars)

REVENUES	2009-2010	EXPENSES	2009-2010
<b>TAX REVENUES—</b>		<b>Transfer payments—</b>	
Income tax revenues —		Old age security benefits, guaranteed income supplement and spouse's allowance	34,652,470
Personal	103,946,792	Major transfer payments to other levels of government—	
Corporate	30,361,042	Canada health transfer	24,820,097
Non-resident	5,293,543	Canada social transfer	10,857,853
	139,601,377	Fiscal arrangements	16,193,013
Other taxes and duties—		Alternative payments for standing programs	(2,702,590)
Goods and services tax	26,946,525	Other major transfers	7,821,538
Energy taxes—		Employment insurance benefits	56,989,911
Excise tax—Gasoline	4,142,333	Children's benefits	21,585,929
Excise tax—Aviation gasoline and diesel fuel	1,035,951	Other transfer payments	12,339,778
	5,178,284		39,892,497
Customs import duties	3,489,783	<b>Total transfer payments</b>	<b>165,460,585</b>
Other excise taxes and duties—		<b>Other program expenses—</b>	
Excise duties	4,154,168	Crown corporations	10,428,489
Air travellers security charges	374,468	Agriculture and Agri-Food	1,723,942
Miscellaneous excise taxes and duties	429,080	Canada Revenue Agency	7,043,110
	4,957,716	Environment	1,721,193
	40,572,308	Fisheries and Oceans	1,772,978
<b>TOTAL TAX REVENUES</b>	<b>180,173,685</b>	Foreign Affairs and International Trade	2,262,101
	<b>16,760,624</b>	Health	2,984,720
<b>EMPLOYMENT INSURANCE PREMIUMS</b>		Human Resources and Skills Development	3,420,099
<b>OTHER REVENUES—</b>		Indian Affairs and Northern Development	2,221,701
Crown corporations—		Industry	2,466,025
Consolidated Crown corporations	3,069,843	Justice	1,167,313
Enterprise Crown corporations and other government business enterprises—		National Defence	20,862,884
Share of annual profit	2,306,215	Natural Resources	1,079,432
Interest and other	7,621,876	Public Safety and Emergency Preparedness	9,745,146
		Treasury Board	2,645,257
Other programs—		Other ministries	2,500,493
Return on investments	287,931	<b>Total other program expenses</b>	<b>79,323,475</b>
Sales of goods and services	8,317,240	<b>Total program expenses</b>	<b>244,784,060</b>
Miscellaneous revenues	3,792,243	<b>Public debt charges</b>	<b>29,414,244</b>
	12,397,414	<b>TOTAL EXPENSES</b>	<b>274,198,304</b>
Net foreign exchange—			
Exchange Fund Account	1,665,102		
International Monetary Fund	(156,498)		
Other	138,157		
	1,646,761		
<b>TOTAL OTHER REVENUES</b>	<b>21,666,051</b>		
<b>TOTAL REVENUES</b>	<b>218,600,360</b>	<b>ANNUAL DEFICIT</b>	<b>(55,597,944)</b>

TABLE 2

**Ministerial Expenditures by Type**

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>					Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
		Old age security benefits <sup>(2)</sup>	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs				
2	<b>Agriculture and Agri-Food</b>									
	Department	...	...	...	...	...	1,746,381	858,807	...	2,605,188
	Canadian Dairy Commission	...	...	...	...	...	...	4,013	...	4,013
	Canadian Food Inspection Agency	...	...	...	...	...	8,377	709,735	...	718,112
	Canadian Grain Commission	...	...	...	...	...	...	34,802	...	34,802
<b>Total Ministry</b>		...	...	...	...	...	<b>1,754,758</b>	<b>1,607,357</b>	...	<b>3,362,115</b>
3	<b>Atlantic Canada Opportunities Agency</b>									
	Department	...	...	...	...	...	306,875	96,968	...	403,843
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	10,115	...	10,115
	Cape Breton Development Corporation	...	...	...	...	...	...	73,484	...	73,484
	<b>Total Ministry</b>	...	...	...	...	...	<b>306,875</b>	<b>180,567</b>	...	<b>487,442</b>
4	<b>Canada Revenue Agency</b>	...	...	...	...	...	<b>426,647</b>	<b>3,979,901</b>	...	<b>4,406,548</b>
5	<b>Canadian Heritage</b>									
	Department	...	...	...	...	...	1,165,285	309,348	...	1,474,633
	Canada Council for the Arts	...	...	...	...	...	...	183,116	...	183,116
	Canadian Broadcasting Corporation	...	...	...	...	...	...	1,139,516	...	1,139,516
	Canadian Museum for Human Rights	...	...	...	...	...	...	26,700	...	26,700
	Canadian Museum of Civilization	...	...	...	...	...	...	66,355	...	66,355
	Canadian Museum of Nature	...	...	...	...	...	...	33,436	...	33,436
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	12,434	...	12,434
	Library and Archives of Canada	...	...	...	...	...	...	121,925	...	124,468
	National Arts Centre Corporation	...	...	...	...	...	2,543	35,402	...	35,402
	National Battlefields Commission	...	...	...	...	...	...	9,454	...	9,454
	National Film Board	...	...	...	...	...	249	69,545	...	69,794
	National Gallery of Canada	...	...	...	...	...	...	50,593	...	50,593
	National Museum of Science and Technology	...	...	...	...	...	...	36,694	...	36,694
	Office of the Co-ordinator, Status of Women	...	...	...	...	...	20,472	11,096	...	31,568

	Public Service Commission	...	...	...	...	...	...	106,769	...	106,769	...	106,769
	Public Service Labour Relations Board	...	...	...	...	...	...	12,867	...	12,867	...	12,867
	Public Service Staffing Tribunal	...	...	...	...	...	...	4,885	...	4,885	...	4,885
	Registry of the Public Servants	...	...	...	...	...	...	...	...	...	...	...
	Disclosure Protection Tribunal	...	...	...	...	...	...	944	...	944	...	944
	Telefilm Canada	...	...	...	...	...	...	105,667	...	105,667	...	105,667
	<b>Total Ministry</b>	...	...	...	...	...	...	<b>1,188,549</b>	<b>1,188,549</b>	<b>2,336,746</b>	...	<b>3,525,295</b>
<b>6</b>	<b>Citizenship and Immigration</b>	...	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	938,464	938,464	638,438	...	1,576,902
	Immigration and Refugees Board of Canada	...	...	...	...	...	...	...	...	114,066	...	114,066
	<b>Total Ministry</b>	...	...	...	...	...	...	<b>938,464</b>	<b>938,464</b>	<b>752,504</b>	...	<b>1,690,968</b>
<b>7</b>	<b>Economic Development Agency of Canada for the Regions of Quebec</b>	...	...	...	...	...	...	...	...	...	...	...
	Environment	...	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	130,762	130,762	964,374	...	1,095,136
	Canadian Environmental Assessment Agency	...	...	...	...	...	...	2,043	2,043	28,317	...	30,360
	National Round Table on the Environment and the Economy	...	...	...	...	...	...	...	...	4,920	...	4,920
	Parks Canada Agency	...	...	...	...	...	...	12,324	12,324	765,449	...	777,773
	<b>Total Ministry</b>	...	...	...	...	...	...	<b>145,129</b>	<b>145,129</b>	<b>1,763,060</b>	...	<b>1,908,189</b>
<b>9</b>	<b>Finance</b>	...	...	...	...	...	...	...	...	...	...	...
	Department	...	24,820,097	10,857,853	16,193,013	(2,702,590)	1,189,512	50,357,885	681,599	27,003,629	...	78,043,113
	Auditor General	...	...	...	...	...	...	...	87,808	...	...	87,808
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	10,952	...	...	10,952
	Financial Consumer Agency of Canada	...	...	...	...	...	...	...	10,755	...	...	10,755
	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	...	...	1,400	1,400	48,498	...	...	49,898
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	(10,199)	...	...	(10,199)
	PPP Canada Inc.	...	...	...	...	...	...	...	172,000	...	...	172,000
	<b>Total Ministry</b>	...	<b>24,820,097</b>	<b>10,857,853</b>	<b>16,193,013</b>	<b>(2,702,590)</b>	<b>1,190,912</b>	<b>50,359,285</b>	<b>1,001,413</b>	<b>27,003,629</b>	...	<b>78,364,327</b>
<b>10</b>	<b>Fisheries and Oceans</b>	...	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	...	...	...	...	...	...
	Foreign Affairs and International Trade	...	...	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	7,404,921	7,404,921	2,561,336	...	...	9,966,257
	Canadian Commercial Corporation	...	...	...	...	...	...	...	15,745	...	...	15,745
	Canadian International Development Agency	...	...	...	...	...	3,327,464	3,327,464	434,671	...	...	3,762,135
	International Development Research Centre	...	...	...	...	...	...	...	171,296	...	...	171,296
	International Joint Commission	...	...	...	...	...	...	...	7,503	...	...	7,503
	NAPFA Secretariat—Canadian Section	...	...	...	...	...	...	...	1,283	...	...	1,283
	<b>Total Ministry</b>	...	...	...	...	...	<b>10,732,385</b>	<b>10,732,385</b>	<b>3,191,834</b>	...	...	<b>13,924,219</b>



TABLE 2

# Ministerial Expenditures by Type—Continued (in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>					Total ministerial net expenditures				
		Old age security benefits <sup>(2)</sup>	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs		Other <sup>(3)</sup>	Total transfer payments	Other program expenditures	Public transfer debt charges
12	Governor General	...	...	...	...	...	399	399	18,548	...	18,947
13	Health	...	...	...	...	...	1,593,012	1,593,012	2,155,885	...	3,748,897
	Department	...	...	...	...	...	...	...	...	...	...
	Assisted Human Reproduction	...	...	...	...	...	...	...	...	...	...
	Agency of Canada	...	...	...	...	...	...	...	5,191	...	5,191
	Canadian Institutes of Health Research	...	...	...	...	...	929,145	929,145	54,588	...	983,733
	Hazardous Materials Information Review	...	...	...	...	...	...	...	...	...	...
	Commission	...	...	...	...	...	...	...	5,845	...	5,845
	Patented Medicine Prices Review Board	...	...	...	...	...	...	...	9,100	...	9,100
	Public Health Agency of Canada	...	...	...	...	...	242,937	242,937	701,248	...	944,185
	Total Ministry	...	...	...	...	...	2,765,094	2,765,094	2,931,857	...	5,696,951
14	Human Resources and Skills Development	...	...	...	...	...	6,032,894	40,695,726	1,127,264	...	41,822,990
	Department	34,662,832	...	...	...	...	...	...	13,327	...	13,327
	Canada Industrial Relations Board	...	...	...	...	...	...	...	3,028,156	...	3,028,156
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...
	Canadian Artists and Producers Professional	...	...	...	...	...	...	...	...	...	...
	Relations Tribunal	...	...	...	...	...	...	...	1,115	...	1,115
	Canadian Centre for Occupational Health	...	...	...	...	...	...	...	...	...	...
	and Safety	...	...	...	...	...	...	...	5,246	...	5,246
	Total Ministry	34,662,832	...	...	...	...	6,032,894	40,695,726	4,175,108	...	44,870,834
15	Indian Affairs and Northern Development	...	...	...	...	...	6,008,204	6,008,204	1,372,521	...	7,380,725
	Department	...	...	...	...	...	...	...	...	...	...
	Canadian Northern Economic Development	...	...	...	...	...	...	...	...	...	...
	Agency	...	...	...	...	...	31,828	31,828	7,801	...	39,629
	Canadian Polar Commission	...	...	...	...	...	10	10	946	...	956
	First Nations Statistical Institute	...	...	...	...	...	...	...	1,567	...	1,567
	Indian Residential Schools Truth and	...	...	...	...	...	...	...	...	...	...
	Reconciliation Commission Secretariat	...	...	...	...	...	...	...	6,447	...	6,447
	Registry of the Specific Claims Tribunal	...	...	...	...	...	...	...	2,002	...	2,002
	Total Ministry	...	...	...	...	...	6,040,042	6,040,042	1,391,284	...	7,431,326
16	Industry	...	...	...	...	...	2,024,487	2,024,487	543,150	...	2,567,637
	Department	...	...	...	...	...	...	...	...	...	...
	Canadian Space Agency	...	...	...	...	...	38,492	38,492	306,081	...	344,573
	Canadian Tourism Commission	...	...	...	...	...	...	...	105,102	...	105,102
	Copyright Board	...	...	...	...	...	...	...	2,731	...	2,731

17	National Research Council of Canada	...	...	...	...	271,036	271,036	659,978	...	931,014
	Natural Sciences and Engineering Research Council	...	...	...	...	1,004,174	1,004,174	47,073	...	1,051,247
	Registry of the Competition Tribunal	...	...	...	...	...	...	1,368	...	1,368
	Social Sciences and Humanities Research Council	...	...	...	...	659,459	659,459	26,975	...	686,434
	Standards Council of Canada	...	...	...	...	561	561	7,129	...	7,129
	Statistics Canada	...	...	...	...	...	...	508,552	...	509,093
	<b>Total Ministry</b>	...	...	...	...	<b>3,998,209</b>	<b>3,998,209</b>	<b>2,208,119</b>	...	<b>6,206,328</b>
	<b>Justice</b>	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	384,930	384,930	413,574	...	798,504
	Canadian Human Rights Commission	...	...	...	...	...	...	22,629	...	22,629
18	Canadian Human Rights Tribunal	...	...	...	...	...	...	4,315	...	4,315
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	438,330	...	438,330
	Courts Administration Service	...	...	...	...	...	...	66,177	...	66,177
	Office of the Director of Public Prosecutions	...	...	...	...	...	...	146,968	...	146,968
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	435	435	33,668	...	34,103
	Supreme Court of Canada	...	...	...	...	...	...	29,050	...	29,050
	<b>Total Ministry</b>	...	...	...	...	<b>385,365</b>	<b>385,365</b>	<b>1,154,711</b>	...	<b>1,540,076</b>
	<b>National Defence</b>	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	235,981	235,981	19,619,689	...	19,855,670
	Canadian Forces Grievance Board	...	...	...	...	...	...	5,665	...	5,665
19	Military Police Complaints Commission	...	...	...	...	...	...	4,683	...	4,683
	Office of the Communications Security Establishment Commissioner	...	...	...	...	...	...	1,533	...	1,533
	<b>Total Ministry</b>	...	...	...	...	<b>235,981</b>	<b>235,981</b>	<b>19,631,570</b>	...	<b>19,867,551</b>
	<b>Natural Resources</b>	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	2,544,503	2,544,503	946,763	...	3,491,266
	Atomic Energy of Canada Limited	...	...	...	...	...	...	841,691	...	841,691
	Canadian Nuclear Safety Commission	...	...	...	...	848	848	137,504	...	138,352
	National Energy Board	...	...	...	...	...	...	56,175	...	56,175
	Northern Pipeline Agency	...	...	...	...	...	...	609	...	609
	<b>Total Ministry</b>	...	...	...	...	<b>2,545,351</b>	<b>2,545,351</b>	<b>1,982,742</b>	...	<b>4,528,093</b>
20	<b>Parliament</b>	...	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	458	458	89,743	...	90,201
	House of Commons	...	...	...	...	977	977	426,715	...	427,692
	Library of Parliament	...	...	...	...	...	...	40,201	...	40,201
	Office of the Conflict of Interest and Ethics Commissioner	...	...	...	...	...	...	5,528	...	5,528
	Senate Ethics Officer	...	...	...	...	...	...	785	...	785
	<b>Total Ministry</b>	...	...	...	...	<b>1,435</b>	<b>1,435</b>	<b>562,972</b>	...	<b>564,407</b>

TABLE 2

### Ministerial Expenditures by Type—Concluded (in thousands of dollars)

Section	Department or agency	Transfer payments <sup>(1)</sup>						Total ministerial net expenditures			
		Old age security benefits <sup>(2)</sup>	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs	Other <sup>(3)</sup>		Total transfer payments	Other program expenditures	Public debt charges
21	Privy Council	...	...	...	...	...	151	151	158,450	...	158,601
	Department Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	5,142	...	5,142
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	31,449	...	31,449
	Chief Electoral Officer	...	...	...	...	...	27,185	27,185	110,577	...	137,762
	Office of the Commissioner of Official Languages	...	...	...	...	...	...	...	21,286	...	21,286
	Public Appointments Commission	...	...	...	...	...	...	...	290	...	290
	Secretariat	...	...	...	...	...	...	...	2,355	...	2,355
	Security Intelligence Review Committee	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	27,336	27,336	329,549	...	356,885
22	Public Safety and Emergency Preparedness	...	...	...	...	...	245,505	245,505	150,268	...	395,773
	Department	...	...	...	...	...	...	...	1,641,044	...	1,641,044
	Canada Border Services Agency	...	...	...	...	...	...	...	513,090	...	513,090
	Canadian Security Intelligence Service	...	...	...	...	...	1,620	1,620	2,263,483	...	2,265,103
	Correctional Service	...	...	...	...	...	...	...	47,310	...	47,310
	National Parole Board	...	...	...	...	...	...	...	4,002	...	4,002
	Office of the Correctional Investigator	...	...	...	...	...	117,289	117,289	3,194,712	...	3,312,001
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	1,615	...	1,615
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	7,549	...	7,549
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	...	...
	Total Ministry	...	...	...	...	...	364,414	364,414	7,823,073	...	8,187,487
	Public Works and Government Services	...	...	...	...	...	1,708	1,708	2,665,478	...	2,667,186
24	Transport	...	...	...	...	...	362,730	362,730	648,986	...	1,011,716
	Department	...	...	...	...	...	...	...	72,862	...	72,862
	Canada Post Corporation	...	...	...	...	...	...	...	603,941	...	603,941
	Canadian Air Transport Security Authority	...	...	...	...	...	...	...	28,042	...	28,042
	Canadian Transportation Agency	...	...	...	...	...	...	...	2,140	...	2,140
	Federal Bridge Corporation Limited	...	...	...	...	...	...	...	123,493	...	123,493
	Marine Atlantic Inc.	...	...	...	...	...	...	...	104,920	...	104,920
	National Capital Commission	...	...	...	...	...	...	...	63,837	...	63,837
	Office of Infrastructure of Canada	...	...	...	...	...	4,154,223	4,154,223	...	...	4,218,060

	Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	23,145	...	23,145
	The Jacques Cartier and Champlain	...	...	...	...	...	...	78,239	...	78,239
	Bridges Incorporated	...	...	...	...	...	...	1,429	...	1,429
	Transportation Appeal Tribunal of Canada	...	...	...	...	...	...	387,291	...	387,291
	VIA Rail Canada Inc.	...	...	...	...	...	...	...	...	...
	<b>Total Ministry</b>	...	...	...	...	4,516,953	4,516,953	2,138,325	...	6,655,278
<b>25</b>	<b>Treasury Board</b>									
	Secretariat	...	...	...	...	595	595	2,340,961	...	2,341,556
	Canada School of Public Service	...	...	...	...	288	288	137,982	...	138,270
	Office of the Commissioner of Lobbying	...	...	...	...	...	...	4,179	...	4,179
	Office of the Public Sector Integrity Commissioner	...	...	...	...	...	...	3,839	...	3,839
	<b>Total Ministry</b>	...	...	...	...	883	883	2,486,961	...	2,487,844
<b>26</b>	<b>Veterans Affairs</b>	...	...	...	...	2,432,576	2,432,576	979,671	...	3,412,247
<b>27</b>	<b>Western Economic Diversification</b>	...	...	...	...	359,584	359,584	61,720	...	421,304
	<b>Total ministerial net expenditures</b>	34,662,832	24,820,097	10,857,853	16,193,013	(2,702,590)	46,845,717	130,676,922	67,280,588	27,003,629
	<b>Total ministerial net expenditures</b>									224,961,139

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Transfer payments for Canada child tax benefits are reported in Table 2a.

**TABLE 2a**  
**Recapitulation of External Expenses by Type**

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments and the elimination of internal expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
<b>Transfer payments—</b>							
Old age security benefits, guaranteed income supplement and spouse's allowance	34,662,832	...	(10,362)	...	...	...	34,652,470
<i>Major transfer payments to other levels of government—</i>							
Canada health transfer	24,820,097	...	...	...	...	...	24,820,097
Canada social transfer	10,857,853	...	...	...	...	...	10,857,853
Fiscal arrangements	16,193,013	...	...	...	...	...	16,193,013
Alternative payments for standing programs	(2,702,590)	...	...	...	...	...	(2,702,590)
Other major transfers	2,172,538	...	5,649,000	...	...	...	7,821,538
<i>Total major transfer payments to other levels of government</i>	<i>51,340,911</i>	...	<i>5,649,000</i>	...	...	...	<i>56,989,911</i>
Employment insurance benefits	...	21,585,929	...	...	...	...	21,585,929
Children's benefits	2,593,607	...	(6,335)	...	9,752,506	...	12,339,778
Other transfer payments <sup>(1)</sup>	42,079,572	192,126	(2,969,326)	590,125	...	...	39,892,497
<i>Other transfer payments</i>	<i>130,676,922</i>	<i>21,778,055</i>	<i>2,662,977</i>	<i>590,125</i>	<i>9,752,506</i>	...	<i>165,460,585</i>
<b>Other program expenses—</b>							
Crown corporations	...	...	...	10,428,489	...	...	10,428,489
Agriculture and Agri-Food	1,607,357	...	127,294	...	...	(10,709)	1,723,942
Canada Revenue Agency	3,979,901	...	3,106,808	...	...	(43,599)	7,043,110
Environment	1,763,060	2,578	(21,460)	...	...	(22,985)	1,721,193
Fisheries and Oceans	1,869,457	228	(67,309)	...	...	(29,398)	1,772,978
Foreign Affairs and International Trade	3,191,834	...	(725,830)	(187,041)	...	(16,862)	2,262,101
Health	2,931,857	...	70,055	...	...	(17,192)	2,984,720
Human Resources and Skills Development	4,175,108	1,898,733	573,299	(3,028,156)	...	(198,885)	3,420,099
Indian Affairs and Northern Development	1,391,284	...	907,822	(59,881)	...	(17,524)	2,221,701
Industry	2,208,119	...	376,495	(112,231)	...	(6,358)	2,466,025
Justice	1,154,711	...	17,606	...	...	(5,004)	1,167,313
National Defence	19,631,570	(97,203)	1,395,353	...	...	(66,836)	20,862,884
Natural Resources	1,982,742	(157)	(51,246)	(841,691)	...	(10,216)	1,079,432
Public Safety and Emergency Preparedness	7,823,073	...	1,999,807	...	...	(77,734)	9,745,146
Public Works and Government Services	2,665,478	12,769	56,688	...	...	(89,678)	2,645,257
Treasury Board	2,486,961	...	16,263	...	...	(2,731)	2,500,493
Other ministries <sup>(2)</sup>	8,418,076	(262,012)	588,406	(3,349,163)	...	(116,715)	5,278,592
<i>Total other program expenses</i>	<i>67,280,588</i>	<i>1,554,936</i>	<i>8,370,051</i>	<i>2,850,326</i>	...	<i>(732,426)</i>	<i>79,323,475</i>
<i>Total program expenses</i>	<i>197,957,510</i>	<i>23,332,991</i>	<i>11,033,038</i>	<i>3,440,451</i>	<i>9,752,506</i>	<i>(732,426)</i>	<i>244,784,060</i>
<b>Public debt charges</b>	<b>27,003,629</b>	<b>(9,371)</b>	<b>2,419,986</b>	...	...	...	<b>29,414,244</b>
<b>TOTAL EXPENSES</b>	<b>224,961,139</b>	<b>23,323,620</b>	<b>13,453,014</b>	<b>3,440,451</b>	<b>9,752,506</b>	<b>(732,426)</b>	<b>274,198,304</b>

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenses of other ministries are presented in Table 2c.



TABLE 2b

## Details of Other Transfer Payments by Ministry

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	1,754,758	7,593	(252,015)	...	...	...	1,510,336
Atlantic Canada Opportunities Agency	306,875	...	(50,527)	...	...	...	256,348
Canada Revenue Agency	426,647	...	...	...	...	...	426,647
Canadian Heritage	1,188,549	...	(7,613)	...	...	...	1,180,936
Citizenship and Immigration	938,464	...	(6,180)	...	...	...	932,284
Economic Development Agency of Canada for the Regions of Quebec	341,994	...	(93,074)	...	...	...	248,920
Environment	145,129	...	(29,628)	...	...	...	115,501
Finance	940,912	...	(260,564)	...	...	...	680,348
Fisheries and Oceans	111,780	...	...	...	...	...	111,780
Foreign Affairs and International Trade	10,732,385	...	(725,967)	...	...	...	10,006,418
Governor General	399	...	(399)	...	...	...	...
Health	2,735,094	...	409,033	...	...	...	3,144,127
Human Resources and Skills Development	3,439,287	184,533	197,933	...	...	...	3,821,753
Indian Affairs and Northern Development	6,040,042	...	888,514	...	...	...	6,928,556
Industry	3,998,209	...	(284,884)	...	...	...	3,713,325
Justice	385,365	...	(11,526)	...	...	...	373,839
National Defence	235,981	...	(98)	...	...	...	235,883
Natural Resources	2,545,351	...	(79,973)	...	...	...	2,465,378
Parliament	1,435	...	(44)	...	...	...	1,391
Privy Council	27,336	...	...	...	...	...	27,336
Public Safety and Emergency Preparedness	344,251	...	(158,320)	...	...	...	185,931
Public Works and Government Services	1,708	...	(1,020)	...	...	...	688
Transport	2,644,578	...	(94,070)	...	...	...	2,550,508
Treasury Board	883	...	(375)	...	...	...	508
Veterans Affairs	2,432,576	...	(2,390,195)	...	...	...	42,381
Western Economic Diversification	359,584	...	(18,334)	...	...	...	341,250
Sub total	42,079,572	192,126	(2,969,326)	...	...	...	39,302,372
Provision for valuation and other items	...	...	...	590,125	...	...	590,125
Total other transfer payments	42,079,572	192,126	(2,969,326)	590,125	...	...	39,892,497

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 2c

## Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.  
(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Atlantic Canada Opportunities Agency	180,567	...	24,075	(83,599)	...	(516)	120,527
Canadian Heritage	2,336,746	27	470,922	(1,692,133)	...	(5,410)	1,110,152
Citizenship and Immigration	752,504	...	(18,474)	...	...	(2,755)	731,275
Economic Development Agency of Canada for the Regions of Quebec	56,061	...	37,615	...	...	(184)	93,492
Finance	1,001,413	...	(308,072)	(177,400)	...	(2,654)	513,287
Governor General	18,548	...	632	...	...	(6)	19,174
Parliament	562,972	...	18,002	...	...	(1,089)	579,885
Privy Council	329,549	...	4,426	...	...	(2,374)	331,601
Transport	2,138,325	973	420,351	(1,396,031)	...	(98,755)	1,064,863
Veterans Affairs	979,671	...	4,910	...	...	(2,671)	981,910
Western Economic Diversification	61,720	...	5,940	...	...	(301)	67,359
Sub total	8,418,076	1,000	660,327	(3,349,163)	...	(116,715)	5,613,525
Provision for valuation and other items	...	(263,012)	(71,921)	...	...	...	(334,933)
Total other program expenses	8,418,076	(262,012)	588,406	(3,349,163)	...	(116,715)	5,278,592

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 3

## Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of buildings and works <sup>(2)</sup> (8)	Acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
2	Agriculture and Agri-Food																	
	Department	557,394	31,730	6,958	131,500	4,639	31,741	43,924	7,030	73,165	1,746,381	...	12,269	2,646,731	41,543	...	41,543	2,605,188
	Canadian Dairy Commission	2,939	427	67	1,335	351	68	30	...	89	...	...	(1,293)	4,013	...	...	...	4,013
	Canadian Food Inspection Agency	570,685	32,773	3,449	74,111	4,033	18,106	18,775	45	22,285	8,377	...	18,933	771,572	53,337	123	53,460	718,112
	Canadian Grain Commission	63,283	3,948	491	2,236	3,954	1,261	788	...	4,288	...	...	33	80,282	45,480	...	45,480	34,802
	Total Ministry	1,194,301	68,878	10,965	209,182	12,977	51,176	63,517	7,075	99,827	1,754,758	...	29,942	3,502,598	140,360	123	140,483	3,362,115
3	Atlantic Canada Opportunities Agency																	
	Department	71,353	6,999	728	12,972	2,014	267	608	...	2,137	306,875	...	(110)	403,843	...	...	...	403,843
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	10,115	10,115	...	...	...	10,115
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	73,484	73,484	...	...	...	73,484
	Total Ministry	71,353	6,999	728	12,972	2,014	267	608	...	2,137	306,875	...	83,489	487,442	...	...	...	487,442
4	Canada Revenue Agency	3,166,319	199,847	17,910	349,410	295,776	116,328	37,387	...	94,820	426,647	...	2,945	4,707,389	157,422	143,419	300,841	4,406,548
5	Canadian Heritage Department	206,507	13,369	21,021	54,017	2,976	3,541	5,198	...	5,850	1,165,285	...	987	1,478,751	4,000	118	4,118	1,474,633
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	183,116	183,116	...	...	...	183,116

**Ministerial Expenditures by Standard Object—Continued**  
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(2)</sup> (8)	Acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and payments <sup>(6)</sup> (12)	Least: revenues netted against expenditures			
														Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total expenditures net <sup>(7)</sup>
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,139,516	...	...	...	1,139,516
	Canadian Museum for Human Rights	...	...	...	...	...	...	...	...	...	...	...	26,700	...	...	...	26,700
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	66,355	...	...	...	66,355
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	33,436	...	...	...	33,436
	Canadian Radio-television and Telecommunications Commission	43,252	1,935	1,011	5,615	219	1,144	363	...	207	...	...	2	53,748	41,314	...	41,314
	Library and Archives of Canada	87,240	2,872	452	13,867	2,813	2,019	2,271	7,554	3,159	2,543	...	46	124,836	368	...	368
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	35,402	...	...	...	35,402
	National Battlefields Commission	3,705	170	514	531	56	741	704	383	118	...	...	2,532	9,454	...	...	9,454
	National Film Board	41,342	3,195	699	14,604	9,214	2,380	1,395	3,283	3,283	249	...	152	76,513	6,428	291	6,719
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	50,593	...	...	...	50,593
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	36,694	...	...	...	36,694
	Office of the Co-ordinator, Status of Women	8,868	574	150	1,068	61	52	69	...	254	20,472	...	...	31,568	...	...	31,568
	Public Service Commission	95,172	2,747	523	12,822	877	2,128	725	...	2,407	...	...	551	117,952	15	11,168	11,183
	Public Service Labour Relations Board	8,665	705	70	1,937	493	62	205	...	962	...	...	(232)	12,867	...	...	12,867
	Public Service Staffing Tribunal	3,859	224	45	339	172	5	29	...	17	...	...	195	4,885	...	...	4,885
	Registry of the Public Services	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Disclosure Protection Tribunal	708	22	4	182	8	...	11	...	8	...	...	1	944	...	...	944
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	105,667	...	...	...	105,667
	<b>Total Ministry</b>	<b>499,318</b>	<b>25,813</b>	<b>24,489</b>	<b>104,982</b>	<b>16,889</b>	<b>12,072</b>	<b>10,970</b>	<b>7,937</b>	<b>16,265</b>	<b>1,188,549</b>	...	<b>1,681,713</b>	<b>3,588,997</b>	<b>52,125</b>	<b>11,577</b>	<b>63,702</b>
<b>6</b>	<b>Citizenship and Immigration</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Department of Immigration and Refugee Board of Canada	367,511	28,028	9,793	156,322	10,958	5,870	8,324	...	25,838	938,464	...	25,794	1,576,902	...	...	1,576,902
	...	87,705	3,969	207	16,543	1,051	2,291	785	...	1,329	...	...	186	114,066	...	...	114,066
	<b>Total Ministry</b>	<b>455,216</b>	<b>31,997</b>	<b>10,000</b>	<b>172,865</b>	<b>12,009</b>	<b>8,161</b>	<b>9,109</b>	...	<b>27,167</b>	<b>938,464</b>	...	<b>25,980</b>	<b>1,690,968</b>	...	...	<b>1,690,968</b>

7	<b>Economic Development</b> Agency of Canada for the Regions of Quebec	43,903	2,377	945	5,670	1,109	63	575	46	1,343	341,994	...	30	398,055	...	...	398,055
8	<b>Environment</b> Department Canadian Environmental Assessment Agency National Round Table on the Environment and the Economy Parks Canada Agency	661,687	61,653	3,723	145,842	28,578	13,108	34,683	6,288	72,805	130,762	...	5,169	1,164,298	44,386	24,776	1,095,136
		21,507	2,016	479	6,569	509	61	148	...	416	2,043	...	10	33,758	3,207	191	30,360
		3,129	319	117	1,034	31	82	37	...	167	...	...	4	4,920	...	...	4,920
		376,387	28,418	16,369	143,206	16,344	74,610	48,070	19,222	28,826	12,324	...	14,097	777,773	...	...	777,773
	<b>Total Ministry</b>	1,062,610	92,406	20,688	296,651	45,462	87,861	82,938	25,510	102,214	145,129	...	19,280	1,980,749	47,593	24,967	1,908,189
9	<b>Finance</b> Department Auditor General Canadian International Trade Tribunal Financial Consumer Agency of Canada Financial Transactions and Reports Analysis Centre of Canada Office of the Superin- tendent of Financial Institutions PPP Canada Inc.	90,574	5,738	18,391	14,472	834	609	134,398	...	2,649	50,357,885	27,003,629	413,834	78,043,113	...	...	78,043,113
		73,030	4,709	501	5,896	372	1,163	629	...	1,524	...	...	2	87,826	18	...	87,808
		8,849	399	65	945	44	243	168	...	237	...	...	2	10,952	...	...	10,952
		5,456	402	270	3,775	548	31	89	33	98	...	...	53	10,755	...	...	10,755
		31,335	1,759	160	3,456	3,573	2,788	379	...	4,511	1,400	...	537	49,898	...	...	49,898
		73,364	6,055	798	8,835	6,267	1,083	450	597	2,365	...	...	1,104	100,918	103,479	7,638	111,117
		...	...	...	...	...	...	...	...	...	...	...	172,000	172,000	...	...	172,000
	<b>Total Ministry</b>	282,608	19,062	20,385	37,279	11,638	5,917	136,113	630	11,384	50,359,385	27,003,629	587,532	78,475,462	103,497	7,638	78,364,327
10	<b>Fisheries and Oceans</b>	953,054	82,093	4,878	256,494	16,479	297,449	96,649	42,622	144,853	111,780	...	16,427	2,022,778	41,541	...	1,981,237
11	<b>Foreign Affairs and International Trade</b> Department Canadian Commercial Corporation Canadian International Development Agency International Development Research Centre International Joint Com- mission NAFTA Secretariat— Canadian Section	1,069,112	200,134	18,117	251,419	191,378	45,025	68,200	85,284	64,176	7,404,921	...	893,408	10,291,174	315,020	9,897	9,866,257
		...	...	...	...	...	...	...	...	...	...	...	15,745	15,745	...	...	15,745
		187,932	12,154	342	33,235	3,344	3,444	1,723	...	5,381	3,327,464	...	187,116	3,762,135	...	...	3,762,135
		...	...	...	...	...	...	...	...	...	...	...	171,296	171,296	...	...	171,296
		3,204	727	153	2,838	342	29	104	...	107	...	...	(1)	7,503	...	...	7,503
		817	31	1	324	55	10	7	...	36	...	...	2	1,283	...	...	1,283
	<b>Total Ministry</b>	1,261,065	213,046	18,613	287,816	195,119	48,508	70,034	85,284	69,700	10,732,385	...	1,267,566	14,249,136	315,020	9,897	13,924,219



TABLE 3

### Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(1)</sup> (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(2)</sup> (8)	Acquisition of machinery and equipment <sup>(3)</sup> (9)	Transfer payments <sup>(4)</sup> (10)	Public debt charges <sup>(5)</sup> (11)	Other subsidies and payments <sup>(6)</sup> (12)	Less: revenues netted against expenditures				Total ministerial net expenditures
														External revenues	Internal revenues	Total revenues	Total gross expenditures (1)-(12)	
12	Governor General	14,666	1,070	239	1,203	132	194	798	...	246	399	...	...	...	...	...	18,947	18,947
13	Health																	
	Department	943,779	222,756	17,116	487,699	21,330	46,317	444,665	6,918	43,225	1,593,012	...	(7,937)	61,166	8,817	69,983	3,818,880	3,748,897
	Assisted Human Reproduction																	
	Agency of Canada	2,894	319	80	1,814	40	1	20	...	21	...	...	2	...	...	...	5,191	5,191
	Research	39,696	4,354	1,004	6,831	343	304	495	...	1,563	929,145	...	(2)	...	...	...	983,733	983,733
	Hazardous Materials Information Review Commission	4,086	106	25	1,400	41	5	82	...	100	...	...	...	...	...	...	5,845	5,845
	Patented Medicine Prices Review Board	5,550	248	72	2,312	14	172	230	...	302	...	...	200	...	...	...	9,100	9,100
	Public Health Agency of Canada	235,592	20,549	35,379	80,509	9,393	7,120	273,058	3,049	23,744	242,937	...	12,909	(1)	55	54	944,185	944,185
	Total Ministry	1,231,597	248,332	53,676	580,565	31,161	53,919	718,550	9,967	68,955	2,765,094	...	5,172	61,165	8,872	70,037	5,766,988	5,696,951
14	Human Resources and Skills Development																	
	Department	2,057,764	147,005	33,216	524,245	225,329	44,230	16,133	...	61,952	40,695,726	...	2,890	352,420	1,633,080	1,985,500	43,808,490	41,822,990
	Canada Industrial Relations Board	10,937	1,008	11	711	134	103	194	...	211	...	...	18	...	...	...	13,327	13,327
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	3,038,156	...	...	...	3,038,156	3,038,156
	Canadian Artists and Producers Professional Relations Tribunal	825	49	18	183	7	...	16	...	...	...	...	17	...	...	...	1,115	1,115
	Canadian Centre for Occupational Health and Safety	7,439	165	105	1,131	56	126	87	...	87	...	...	...	3,526	424	3,950	9,196	5,246
	Total Ministry	2,076,965	148,227	33,350	526,270	225,526	44,459	16,430	...	62,250	40,695,726	...	3,031,081	355,946	1,633,504	1,989,450	46,860,284	44,870,834

Department	474,399	53,955	13,659	326,863	11,598	4,572	8,468	1,013	21,839	6,008,204	...	456,155	7,380,725	...	...	...	7,380,725
Canadian Northern Economic Development Agency	5,562	589	36	1,072	96	3	151	...	292	31,828	...	...	39,629	...	...	...	39,629
Canadian Polar Commission	453	67	40	239	99	1	5	...	58	10	...	4	956	...	...	...	956
First Nations Statistical Institute	...	...	...	...	...	...	...	...	...	...	...	1,567	1,567	...	...	...	1,567
Indian Residential Schools Truth and Reconciliation Commission Secretariat	1,732	989	249	1,933	106	30	71	763	574	...	...	...	6,447	...	...	...	6,447
Registry of the Specific Claims Tribunal	414	144	9	502	288	15	10	...	433	...	...	187	2,002	...	...	...	2,002
Total Ministry	482,540	55,744	13,993	330,609	12,187	4,621	8,705	1,776	23,196	6,040,042	...	457,913	7,431,326	...	...	...	7,431,326

Department	540,791	28,096	5,059	111,244	11,025	17,146	9,125	543	24,404	2,024,487	...	1,447	2,773,367	195,898	9,832	205,730	2,567,637
Canadian Space Agency	76,476	8,007	2,282	164,389	1,057	3,196	6,365	20	41,108	38,492	...	3,181	344,573	...	...	...	344,573
Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	...	105,102	105,102	...	...	...	105,102
Copyright Board	1,769	177	70	574	67	3	39	...	29	...	...	3	2,731	...	...	...	2,731
National Research Council of Canada	448,558	23,412	2,962	54,879	4,446	20,759	42,998	15,556	79,152	271,036	...	(32,744)	931,014	...	...	...	931,014
Natural Sciences and Engineering Research Council	33,932	4,556	576	6,348	516	659	348	...	512	1,004,174	...	(374)	1,051,247	...	...	...	1,051,247
Registry of the Competition Tribunal	918	77	14	265	10	1	41	...	42	...	...	...	1,368	...	...	...	1,368
Social Sciences and Humanities Research Council	20,054	1,476	517	3,805	239	325	165	...	305	659,459	...	89	686,434	...	...	...	686,434
Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Statistics Canada	514,527	23,863	1,462	26,916	5,248	13,908	7,434	...	18,048	561	...	72	612,039	23,748	79,198	102,946	509,093
Total Ministry	1,637,025	89,664	12,942	368,420	22,608	55,997	66,515	16,119	163,600	3,998,309	...	83,905	6,515,004	219,646	89,030	308,676	6,306,328

Department	544,587	19,633	3,745	49,305	2,849	7,731	5,575	...	13,026	384,930	...	(3,450)	1,027,931	562	228,865	229,427	798,504
Canadian Human Rights Commission	18,223	1,119	213	3,085	269	176	170	3	547	...	...	(1,176)	22,629	...	...	...	22,629
Canadian Human Rights Tribunal	2,532	486	42	943	133	49	32	...	95	...	...	3	4,315	...	...	...	4,315
Commissioner for Federal Judicial Affairs	399,662	29,460	68	3,236	105	325	115	...	249	...	...	5,250	438,470	30	110	140	438,330
Courts Administration Service	46,791	2,973	182	9,487	674	2,502	2,274	...	1,263	...	...	31	66,177	...	...	...	66,177
Office of the Director of Public Prosecutions	98,565	6,422	807	40,878	1,322	720	1,515	...	1,877	...	...	5,486	157,592	57	10,567	10,624	146,968
Offices of the Information and Privacy Commissioners of Canada	22,393	1,021	637	7,195	137	1,028	248	...	995	435	...	14	34,103	...	...	...	34,103
Supreme Court of Canada	22,156	1,149	194	2,511	239	206	1,485	...	815	...	...	295	29,050	...	...	...	29,050
Total Ministry	1,154,909	62,263	5,888	116,640	5,728	12,737	11,414	3	18,867	385,365	...	6,453	1,780,267	649	239,542	240,191	1,540,076

TABLE 3

# Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services <sup>(4)</sup> (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works <sup>(8)</sup> (8)	Acquisition of machinery and equipment <sup>(9)</sup> (9)	Transfer payments <sup>(10)</sup> (10)	Public debt charges <sup>(11)</sup> (11)	Other subsidies and payments <sup>(12)</sup> (12)	Less: revenues netted against expenditures			Total gross expenditures (13-12) (13-12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
18	<b>National Defence</b>																				
	Department	9,230,916	979,276	37,322	2,768,056	545,640	1,483,374	1,117,801	233,513	3,466,862	235,981	...	213,135	20,331,876	458,250	17,956	476,206	19,855,670			
	Canadian Forces Grievance Board	3,852	137	35	831	573	25	21	...	191	...	...	...	...	...	...	...	5,665	...	...	5,665
	Military Police Complaints Commission	1,919	217	36	2,060	259	5	77	...	181	...	...	(71)	4,683	...	...	...	...	...	...	4,683
	Office of the Communications Security Establishment Commissioner	930	36	20	378	157	...	7	...	5	...	...	...	1,533	...	...	...	...	...	...	1,533
	<b>Total Ministry</b>	<b>9,257,617</b>	<b>979,666</b>	<b>37,413</b>	<b>2,771,325</b>	<b>546,629</b>	<b>1,483,404</b>	<b>1,117,906</b>	<b>233,513</b>	<b>3,467,239</b>	<b>235,981</b>	<b>...</b>	<b>213,064</b>	<b>20,343,757</b>	<b>458,250</b>	<b>17,956</b>	<b>476,206</b>	<b>19,867,551</b>			
19	<b>Natural Resources</b>																				
	Department	454,100	35,329	10,619	289,818	21,436	13,828	22,200	8,116	39,510	2,544,503	...	81,066	3,520,525	27,027	2,232	29,259	3,491,266			
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	841,691	841,691	...	...	...	...	...	...	841,691
	Canadian Nuclear Safety Commission	94,784	6,748	878	16,532	1,726	4,734	1,054	...	11,042	848	...	6	138,352	...	...	...	...	...	...	138,352
	National Energy Board	43,362	2,343	250	5,132	291	631	595	647	2,683	...	...	41	56,175	...	...	...	...	...	...	56,175
	Northern Pipeline Agency	255	60	2	228	45	...	3	...	16	...	...	...	609	...	...	...	...	...	...	609
	<b>Total Ministry</b>	<b>592,501</b>	<b>44,680</b>	<b>11,749</b>	<b>311,710</b>	<b>23,498</b>	<b>19,193</b>	<b>23,852</b>	<b>8,763</b>	<b>53,251</b>	<b>2,545,351</b>	<b>...</b>	<b>922,804</b>	<b>4,557,352</b>	<b>27,027</b>	<b>2,232</b>	<b>29,259</b>	<b>4,528,093</b>			
20	<b>Parliament</b>																				
	The Senate	66,788	12,831	792	4,575	216	1,349	1,006	...	2,183	458	...	3	90,201	...	...	...	...	...	...	90,201
	House of Commons	311,807	52,039	9,057	19,040	10,857	6,017	8,685	...	10,262	977	...	164	428,905	1,223	(10)	1,213	427,692	...	...	427,692
	Library of Parliament	33,078	687	261	2,944	309	399	2,726	...	563	...	...	45	41,012	811	...	811	...	...	...	40,201
	Office of the Conflict of Interest and Ethics Commissioner	4,334	82	66	860	24	43	39	...	80	...	...	...	5,528	...	...	...	...	...	...	5,528
	Senate Ethics Officer	704	19	18	37	1	...	5	...	1	...	...	...	785	...	...	...	...	...	...	785
	<b>Total Ministry</b>	<b>416,711</b>	<b>65,658</b>	<b>10,194</b>	<b>27,456</b>	<b>11,407</b>	<b>7,808</b>	<b>12,461</b>	<b>...</b>	<b>13,089</b>	<b>1,435</b>	<b>...</b>	<b>212</b>	<b>566,431</b>	<b>2,034</b>	<b>(10)</b>	<b>2,024</b>	<b>564,407</b>			

Privy Council

Department	112,619	7,592	2,870	20,904	2,815	4,013	1,668	...	5,890	151	...	79	158,601	...	...	158,601
Canadian Inter-governmental Conference																
Secretariat	2,664	706	4	855	419	76	55	...	288	...	...	75	5,142	...	...	5,142
Canadian Transportation Accident Investigation and Safety Board	24,865	2,028	144	2,723	114	637	292	...	646	...	...	...	31,449	...	...	31,449
Chief Electoral Officer	47,212	6,962	4,524	37,451	4,191	3,400	1,117	1,197	4,446	27,185	...	77	137,762	...	...	137,762
Office of the Commissioner of Official Languages	15,871	1,154	285	3,084	138	261	168	...	324	...	...	1	21,286	...	...	21,286
Public Appointments	189	...	...	98	2	...	1	...	...	...	...	...	290	...	...	290
Commission Secretariat																
Security Intelligence Review Committee	1,666	245	48	293	15	9	19	...	60	...	...	...	2,355	...	...	2,355

Total Ministry	205,086	18,687	7,875	65,408	7,694	8,396	3,320	1,197	11,654	27,336	...	232	356,885	...	...	356,885
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Public Safety and Emergency Preparedness

Department	101,777	8,952	1,823	24,245	5,939	890	1,737	176	4,645	245,505	...	84	395,773	...	...	395,773
Canada Border Services Agency	1,229,611	51,821	1,905	262,658	7,024	21,231	23,044	16,051	39,705	...	...	9,726	1,662,176	21,132	...	1,641,044
Canadian Security Intelligence Service	284,674	...	...	...	...	...	...	...	...	...	...	228,416	513,090	...	...	513,090
Correctional Service	1,550,113	54,989	1,845	294,578	11,545	45,391	128,646	119,095	76,725	1,620	...	68,051	2,352,598	10,499	76,996	2,265,103
National Parole Board	39,397	3,719	88	2,571	177	632	265	...	398	...	...	3	47,310	...	...	47,310
Office of the Correctional Investigator	3,105	284	25	478	28	14	33	...	35	...	...	...	4,002	...	...	4,002
Royal Canadian Mounted Police	3,002,855	360,264	5,671	585,394	111,158	100,366	132,039	79,008	246,598	117,289	...	78,373	4,819,015	1,506,601	413	1,507,014
Royal Canadian Mounted Police External Review Committee	1,140	27	29	340	29	...	13	...	27	...	...	10	1,615	...	...	1,615
Royal Canadian Mounted Police Public Complaints Commission	4,836	249	83	1,852	103	38	116	...	272	...	...	...	7,549	...	...	7,549

Total Ministry	6,217,508	480,365	11,469	1,171,516	136,003	168,562	285,893	214,330	368,405	364,414	...	384,663	9,803,128	1,538,232	77,409	1,615,641
																8,187,487

Public Works and Government Services

Department	1,195,357	227,914	14,115	1,664,263	1,075,573	1,279,186	209,812	116,770	126,982	1,708	...	510,932	6,422,612	286,916	3,468,510	3,755,426	2,667,186
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Transport

Canada Post Corporation	524,855	45,210	5,538	183,063	6,266	26,618	21,052	55,681	51,352	362,730	...	71,330	1,333,695	301,930	40,049	341,979	1,011,716
Canadian Air Transport Security Authority	...	...	...	...	...	...	...	...	...	...	...	72,862	72,862	...	...	...	72,862
Canadian Transportation Security Authority	...	...	...	...	...	...	...	...	...	...	...	603,941	603,941	...	...	...	603,941
Agency	23,098	735	339	2,476	174	312	269	...	641	...	...	(2)	28,042	...	...	...	28,042
Federal Bridge Corporation Limited	...	...	...	...	...	...	...	...	...	...	...	2,140	2,140	...	...	...	2,140
Marine Atlantic Inc.	...	...	...	...	...	...	...	...	...	...	...	123,493	123,493	...	...	...	123,493

TABLE 3

Ministerial Expenditures by Standard Object—Concluded  
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Retail maintenance (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Less: revenues netted against expenditures				Total ministerial net expenditures			
														Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total				
25	National Capital Commission	...	...	...	...	...	...	...	...	...	...	...	104,920	...	...	...	104,920	...	...	104,920	
	Office of Infrastructure of Canada	30,432	901	8,899	13,009	2,900	484	254	...	4,228	4,154,223	...	2,730	...	...	...	4,218,060	...	...	4,218,060	
	Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	...	...	...	...	...	23,145	...	...	...	23,145	...	...	23,145	
	The Jacques Cartier and Champlain Bridges Incorporated	...	...	...	...	...	...	...	...	...	...	...	78,239	...	...	...	78,239	...	...	78,239	
	Transportation Appeal Tribunal of Canada	771	165	2	382	31	1	38	...	38	...	...	1	1,429	...	...	...	...	...	1,429	
	VIA Rail Canada Inc.	...	...	...	...	...	...	...	...	...	...	...	387,291	...	...	...	387,291	...	...	387,291	
	Total Ministry	579,156	47,011	14,778	198,930	9,371	27,415	21,613	55,681	56,259	4,516,953	...	1,470,090	6,997,257	301,930	40,049	341,979	6,655,278	...	...	6,655,278
25	Treasury Board	2,608,712	6,143	1,161	81,766	1,361	1,355	1,923	...	6,031	595	...	(2,257)	2,706,790	7,316	357,918	365,234	2,341,556	...	...	2,341,556
	Securant	84,020	4,533	1,306	40,552	3,903	164	1,691	...	1,590	288	...	223	138,270	...	...	...	138,270	...	...	138,270
	Office of the Commissioner of Lobbying	2,508	52	20	1,433	33	3	51	...	79	...	...	...	4,179	...	...	...	4,179	...	...	4,179
	Office of the Public Sector Integrity Commissioner	2,562	91	95	973	39	9	21	...	52	...	...	(3)	3,839	...	...	...	3,839	...	...	3,839
	Total Ministry	2,697,802	10,819	2,582	124,724	5,336	1,531	3,686	...	7,752	883	...	(2,037)	2,853,078	7,316	357,918	365,234	2,487,844	...	...	2,487,844
	Veterans Affairs	318,900	34,672	3,672	349,174	9,579	11,209	217,627	13,242	4,561	2,432,576	...	17,035	3,412,247	...	...	...	3,412,247	...	...	3,412,247
	Western Economic Diversification	45,888	3,980	693	7,434	764	510	701	...	1,749	359,584	...	1	421,304	...	...	...	421,304	...	...	421,304
Total ministerial net expenditures		37,113,975	3,261,270	364,229	10,348,968	2,732,668	3,806,943	3,227,183	840,465	5,017,765	130,676,922	27,003,629	10,816,424	235,210,441	4,116,669	6,132,633	10,249,302	224,961,139	...	...	224,961,139

Notes: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Additional details are provided in Section 3 of Volume III.

(2) Additional details are provided in Section 4 of Volume III.

(3) Additional details are provided in Section 5 of Volume III.

(4) Additional details are provided in Section 6 of Volume III.

(5) Additional details are provided in Section 7 of Volume III.



TABLE 3a

## Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Less:		TOTAL EXTERNAL EXPENSES
						Internal expenses	Internal revenues netted against expenses	
Transfer payments	130,676,922	21,778,055	2,662,977	590,125	9,752,506	...	...	165,460,585
Crown corporations	...	...	...	9,872,907	...	...	...	9,872,907
Personnel	37,113,975	(360,215)	4,255,480	...	...	...	...	41,009,240
Transportation and communications	3,261,270	(12,199)	(12,199)	...	...	16,995	134,373	3,097,703
Information	364,229	(1,109)	(1,109)	...	...	1,804	14,263	347,053
Professional and special services	10,348,968	...	(161,167)	...	...	229,017	1,810,789	8,147,995
Rentals	2,732,668	...	(160,654)	...	...	76,355	603,722	1,891,937
Repairs and maintenance	3,806,943	...	(189,417)	...	...	46,247	365,664	3,205,615
Utilities, materials and supplies	3,227,183	...	(50,287)	...	...	6,745	53,328	3,116,823
Acquisition of land, buildings and works	840,465	...	(840,465)	...	...	...	...	...
Acquisition of machinery and equipment	5,017,765	...	(5,017,765)	...	...	...	...	...
Public debt charges	27,003,629	(9,371)	2,419,986	...	...	...	...	29,414,244
Other subsidies and payments	10,816,424	66,402	2,151,490	(7,578,163)	...	186,038	1,470,970	3,799,145
Amortization of tangible capital assets	...	...	4,021,138	396,953	...	...	...	4,418,091
Net loss on disposal of assets	...	...	258,337	158,629	...	...	...	416,966
Total gross	235,210,441	21,474,871	9,336,345	3,440,451	9,752,506	563,201	4,453,109	274,198,304
Other items:								
Employment Insurance Operating Account	...	1,848,749	...	...	...	169,225	1,679,524	...
Revenues netted against expenditures—								
External revenues	(4,116,669)	...	4,116,669	...	...	...	...	...
Internal revenues	(6,132,633)	...	...	...	...	...	(6,132,633)	...
	(10,249,302)	1,848,749	4,116,669	...	...	169,225	(4,453,109)	...
<b>Total expenses</b>	<b>224,961,139</b>	<b>23,323,620</b>	<b>13,453,014</b>	<b>3,440,451</b>	<b>9,752,506</b>	<b>732,426</b>	<b>...</b>	<b>274,198,304</b>

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 4

## Ministerial Revenues

Table 4 presents revenues for each ministry. The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Other revenues				Total ministerial revenues
					Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	Total other revenues	
2	<b>Agriculture and Agri-Food Department</b>	...	19,701	16,030	50,413	3,707	5,483	95,334	95,334
	Canadian Food Inspection Agency	...	...	...	53,462	646	783	54,891	54,891
	Canadian Grain Commission	...	...	...	45,123	245	...	45,368	45,368
	<b>Total Ministry</b>	...	<b>19,701</b>	<b>16,030</b>	<b>148,998</b>	<b>4,598</b>	<b>6,266</b>	<b>195,593</b>	<b>195,593</b>
3	<b>Atlantic Canada Opportunities Agency Department</b>	...	...	265	...	11	60,451	60,727	60,727
	<b>Total Ministry</b>	...	...	<b>265</b>	...	<b>11</b>	<b>60,451</b>	<b>60,727</b>	<b>60,727</b>
4	<b>Canada Revenue Agency</b>	<b>149,514,699</b>	...	<b>3,243</b>	<b>524,525</b>	<b>111</b>	<b>3,005,919</b>	<b>3,533,798</b>	<b>153,048,497</b>
5	<b>Canadian Heritage Department</b>	...	...	23,208	3,958	7	65,637	92,810	92,810
	Canadian Radio-television and Telecommunications Commission	...	...	320	479,814	...	18,698	498,832	498,832
	Library and Archives of Canada	...	...	226	378	195	43	842	842
	National Battlefields Commission	...	...	...	1,787	...	...	1,787	1,787
	National Film Board	...	...	...	6,697	...	...	6,697	6,697
	Office of the Co-ordinator, Status of Women	...	...	81	...	...	...	81	81
	Public Service Commission	...	...	268	11,310	1	1,545	13,124	13,124
	Public Service Labour Relations Board	...	...	28	...	...	...	28	28

	Public Service Staffing Tribunal	...	...	28	...	...	...	28	...	28	28
	Registry of the Public Servants Disclosure Protection Tribunal	...	...	36	...	...	...	36	...	36	36
	<b>Total Ministry</b>	...	...	<b>24,195</b>	<b>503,944</b>	<b>203</b>	<b>85,923</b>	<b>614,265</b>	<b>614,265</b>	<b>614,265</b>	<b>614,265</b>
<b>6</b>	<b>Citizenship and Immigration</b>										
	Department	...	543	7,007	466,697	5	87	474,339	474,339	474,339	474,339
	Immigration and Refugee Board of Canada	...	...	456	...	2	5	463	463	463	463
	<b>Total Ministry</b>	...	<b>543</b>	<b>7,463</b>	<b>466,697</b>	<b>7</b>	<b>92</b>	<b>474,802</b>	<b>474,802</b>	<b>474,802</b>	<b>474,802</b>
<b>7</b>	<b>Economic Development Agency of Canada for the Regions of Quebec</b>	...	...	<b>49,479</b>	...	<b>37</b>	<b>893</b>	<b>50,409</b>	<b>50,409</b>	<b>50,409</b>	<b>50,409</b>
<b>8</b>	<b>Environment</b>										
	Department	...	...	6,000	82,931	1,144	1,013	91,088	91,088	91,088	91,088
	Canadian Environmental Assessment Agency	...	...	188	4,710	1	...	4,899	4,899	4,899	4,899
	National Round Table on the Environment and the Economy	...	...	34	...	...	1	35	35	35	35
	Parks Canada Agency	...	...	2,612	111,308	...	89	114,009	114,009	114,009	114,009
	<b>Total Ministry</b>	...	...	<b>8,834</b>	<b>198,949</b>	<b>1,145</b>	<b>1,103</b>	<b>210,031</b>	<b>210,031</b>	<b>210,031</b>	<b>210,031</b>
<b>9</b>	<b>Finance</b>										
	Department	...	4,768,046	926	73	1	540,765	5,309,811	5,309,811	5,309,811	5,309,811
	Auditor General	...	...	63	...	...	968	1,031	1,031	1,031	1,031
	Canadian International Trade Tribunal	...	...	52	...	1	1	54	54	54	54
	Financial Consumer Agency of Canada	...	...	...	9,435	...	...	9,435	9,435	9,435	9,435
	Financial Transactions and Reports Analysis Centre of Canada	...	...	3	178	...	181	181	181	181	181
	Office of the Superintendent of Financial Institutions	...	...	...	102,237	3	3	102,243	102,243	102,243	102,243
	<b>Total Ministry</b>	...	<b>4,768,046</b>	<b>1,044</b>	<b>111,745</b>	<b>5</b>	<b>541,915</b>	<b>5,422,755</b>	<b>5,422,755</b>	<b>5,422,755</b>	<b>5,422,755</b>
<b>10</b>	<b>Fisheries and Oceans</b>	...	...	<b>4,672</b>	<b>91,512</b>	<b>1,876</b>	<b>2,476</b>	<b>100,536</b>	<b>100,536</b>	<b>100,536</b>	<b>100,536</b>
<b>11</b>	<b>Foreign Affairs and International Trade</b>										
	Department	...	665,014	13,985	422,538	2,948	228,296	1,332,781	1,332,781	1,332,781	1,332,781
	Canadian International Development Agency	...	3,842	14,152	...	4	171,234	189,232	189,232	189,232	189,232
	International Joint Commission	...	...	306	...	...	213	519	519	519	519
	NAFTA Secretariat—Canadian Section	...	...	75	...	...	...	75	75	75	75
	<b>Total Ministry</b>	...	<b>668,856</b>	<b>28,518</b>	<b>422,538</b>	<b>2,952</b>	<b>399,743</b>	<b>1,522,607</b>	<b>1,522,607</b>	<b>1,522,607</b>	<b>1,522,607</b>
<b>12</b>	<b>Governor General</b>	...	...	<b>16</b>	...	<b>2</b>	<b>95</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>113</b>

TABLE 4

# Ministerial Revenues—Continued (in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	
13	<b>Health</b>							
	Department	...	...	31,228	81,807	489	2,757	116,281
	Assisted Human Reproduction Agency of Canada	...	...	72	...	...	...	72
	Canadian Institutes of Health Research	...	...	5,702	...	...	...	5,702
	Hazardous Materials Information Review Commission	...	...	83	362	1	...	446
	Patented Medicine Prices Review Board	...	...	19	24,203	1	...	24,223
13	Public Health Agency of Canada	...	...	9,475	196	16	12	9,699
	<b>Total Ministry</b>	...	...	<b>46,579</b>	<b>106,568</b>	<b>507</b>	<b>2,769</b>	<b>156,423</b>
14	<b>Human Resources and Skills Development</b>							
	Department	...	389,431	16,503	13,386	91	2,059,855	2,479,266
	Canada Industrial Relations Board	...	...	51	...	...	...	51
	Canada Mortgage and Housing Corporation	...	374,490	...	...	...	14,148	388,638
	Canadian Centre for Occupational Health and Safety	...	...	...	3,913	...	...	3,913
	<b>Total Ministry</b>	...	<b>763,921</b>	<b>16,554</b>	<b>17,299</b>	<b>91</b>	<b>2,074,003</b>	<b>2,871,868</b>
15	<b>Indian Affairs and Northern Development</b>							
	Department	...	83,610	129,130	112,754	187	7,357	333,038
	Canadian Polar Commission	...	...	9	...	...	...	9
	Indian Residential Schools Truth and Reconciliation Commission	...	...	...	...	...	...	...
	Secretariat	...	...	29	...	...	...	29
	<b>Total Ministry</b>	...	<b>83,610</b>	<b>129,168</b>	<b>112,754</b>	<b>187</b>	<b>7,357</b>	<b>333,076</b>
16	<b>Industry</b>							
	Department	...	16,925	35,163	512,897	191	184,584	749,760
	Canadian Space Agency	...	...	413	2,774	12	476	3,675
	Copyright Board	...	...	15	...	...	...	15
	National Research Council of Canada	...	...	1,186	84,337	282	160	85,965
	<b>Total Ministry</b>	...	...	...	...	...	...	...

17	Natural Sciences and Engineering Research Council	...	...	795	...	1	1	797	797
	Registry of the Competition Tribunal	...	...	2	...	...	...	2	2
	Social Sciences and Humanities Research Council	...	...	3,305	...	...	...	3,306	3,306
	Statistics Canada	...	...	917	101,199	4	948	103,068	103,068
	<b>Total Ministry</b>	...	16,925	41,796	701,207	490	186,170	946,588	946,588
	<b>Justice</b>	...	...	12,839	270,172	9	947	283,967	283,967
	Department	...	...	85	...	...	1	86	86
18	Canadian Human Rights Commission	...	...	4	...	...	...	4	4
	Canadian Human Rights Tribunal	...	...	7	140	...	13,062	13,209	13,209
	Commissioner for Federal Judicial Affairs	...	...	290	1,633	5	12,120	14,048	14,048
	Courts Administration Service	...	...	332	12,134	...	1,029	13,495	13,495
	Office of the Director of Public Prosecutions	...	...	185	...	...	1	186	186
	Offices of the Information and Privacy Commissioners of Canada	...	...	60	138	12	53	263	263
	Supreme Court of Canada	...	...	...	...	...	...	...	...
19	<b>Total Ministry</b>	...	...	13,802	284,217	26	27,213	325,258	325,258
	<b>National Defence</b>	...	950	48,689	466,796	19,718	12,843	548,996	548,996
	Department	...	...	3	...	...	...	3	3
	Canadian Forces Grievance Board	...	...	...	...	...	...	...	...
	<b>Total Ministry</b>	...	950	48,692	466,796	19,718	12,843	548,999	548,999
	<b>Natural Resources</b>	...	...	28,320	1,487,577	521	1	1,516,419	1,516,419
	Department	...	...	521	102,435	(1)	24	102,979	102,979
20	Canadian Nuclear Safety Commission	...	...	493	65,919	...	...	66,412	66,412
	National Energy Board	...	...	...	817	...	...	817	817
	Northern Pipeline Agency	...	...	...	...	...	...	...	...
	<b>Total Ministry</b>	...	...	29,334	1,656,748	520	25	1,686,627	1,686,627
	<b>Parliament</b>	...	...	561	...	23	14	598	598
	The Senate	...	...	859	1,176	36	6	2,077	2,077
	House of Commons	...	...	298	828	...	...	1,126	1,126
21	Library of Parliament	...	...	51	...	...	1	52	52
	Office of the Conflict of Interest and Ethics Commissioner	...	...	10	...	...	...	10	10
	Senate Ethics Officer	...	...	...	...	...	...	...	...
	<b>Total Ministry</b>	...	...	1,779	2,004	59	21	3,863	3,863



TABLE 4

## Ministerial Revenues—Concluded

(in thousands of dollars)

Section	Department or agency	Other revenues						Total monetary revenues
		Tax revenues	Return on investments <sup>(1)</sup>	Refunds of previous years' expenditures	Sales of goods and services <sup>(2)</sup>	Proceeds from the disposal of surplus Crown assets	Miscellaneous <sup>(3)</sup>	Total other revenues
21	<b>Privy Council</b>							
	Department	...	...	1,181	...	7	4	1,192
	Canadian Intergovernmental Conference Secretariat	...	...	89	...	...	1,034	1,123
	Canadian Transportation Accident Investigation and Safety Board	...	...	130	14	16	...	160
	Chief Electoral Officer	...	...	53	...	8	65	126
	Office of the Commissioner of Official Languages	...	...	13	...	...	...	13
	Security Intelligence Review Committee	...	...	24	...	...	...	24
<b>Total Ministry</b>		...	...	<b>1,490</b>	<b>14</b>	<b>31</b>	<b>1,103</b>	<b>2,638</b>
22	<b>Public Safety and Emergency Preparedness</b>							
	Department	...	...	9,057	...	...	84	9,141
	Canada Border Services Agency	21,013,480	...	886	24,148	191	38,582	21,077,287
	Canadian Security Intelligence Service	...	...	4,171	2,612	445	28	7,256
	Correctional Service	...	...	2,893	89,967	758	357	93,975
	National Parole Board	...	...	487	1,263	4	...	1,754
	Office of the Correctional Investigator	...	...	54	...	...	...	54
	Royal Canadian Mounted Police	...	15	22,163	1,677,249	5,802	8	1,705,237
	Royal Canadian Mounted Police External Review Committee	...	...	33	...	...	...	33
	Royal Canadian Mounted Police Public Complaints Commission	...	...	103	...	...	12	115
	<b>Total Ministry</b>	<b>21,013,480</b>	<b>15</b>	<b>39,847</b>	<b>1,795,239</b>	<b>7,200</b>	<b>39,071</b>	<b>22,894,852</b>
23	<b>Public Works and Government Services</b>							
	Department	...	...	9,740	3,746,215	166	46,248	3,802,369
24	<b>Transport</b>							
	Department	...	18,194	12,150	354,062	1,137	2,001	387,544
	Canadian Transportation Agency	...	...	63	20	...	104	187
	Office of Infrastructure of Canada	...	...	5,005	...	...	8	5,013
	Transportation Appeal Tribunal of Canada	...	...	12	...	...	...	12
<b>Total Ministry</b>		...	<b>18,194</b>	<b>17,230</b>	<b>354,082</b>	<b>1,137</b>	<b>2,113</b>	<b>392,756</b>

Secretariat	...	1,091	3,915	1	12,532	17,539	17,539
Canada School of Public Service	...	413	69,936	2	52	70,403	70,403
Office of the Commissioner of Lobbying	...	13	...	...	...	13	13
Office of the Public Sector Integrity Commissioner	...	174	...	...	...	174	174
<b>Total Ministry</b>	...	<b>1,691</b>	<b>73,851</b>	<b>3</b>	<b>12,584</b>	<b>88,129</b>	<b>88,129</b>
<b>26 Veterans Affairs</b>	...	<b>1</b>	<b>12,256</b>	<b>49</b>	<b>3,760</b>	<b>34,731</b>	<b>34,731</b>
<b>27 Western Economic Diversification</b>	...	<b>2,170</b>	<b>...</b>	<b>3</b>	<b>6,087</b>	<b>8,260</b>	<b>8,260</b>
<b>Total ministerial revenues</b>	<b>170,528,179</b>	<b>6,340,762</b>	<b>11,804,567</b>	<b>41,134</b>	<b>6,526,243</b>	<b>25,268,593</b>	<b>195,796,772</b>

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

(1) Additional details are provided in Section 10 of Volume III. It includes return on investments for \$1,230,387, Crown corporation revenues for \$3,649,643, Exchange Fund Account for \$1,455,539 and International Monetary Fund for \$4,993. The total amount includes \$1,460,532 related to foreign exchange revenues (\$1,455,539 for Exchange Fund Account and \$4,993 for International Monetary Fund), and \$3,649,643 related to enterprise Crown corporations which have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Table 4a of this volume.

(2) Details of Sales of goods and services are presented in Table 4b of this volume.

(3) Includes domestic coinage for \$115,498 and net gain on exchange for \$359,844. The amount of \$359,844 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

## Recapitulation of External Revenues by Source

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the revenues of Crown corporations and other entities, tax credits and repayments and the elimination of internal revenues.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal revenues <sup>(1)</sup>	TOTAL EXTERNAL REVENUES
<b>TAX REVENUES—</b>							
Income tax revenues—							
Personal	94,301,286	...	...	...	9,752,506	(107,000)	103,946,792
Corporate	30,361,042	...	...	...	...	...	30,361,042
Non-resident	5,293,543	...	...	...	...	...	5,293,543
	129,955,871	...	...	...	9,752,506	(107,000)	139,601,377
Other taxes and duties—							
Goods and services tax	26,946,525	...	...	...	...	...	26,946,525
Energy taxes—							
Excise tax—Gasoline	4,142,333	...	...	...	...	...	4,142,333
Excise tax—Aviation gasoline and diesel fuel	1,035,951	...	...	...	...	...	1,035,951
Excise tax—	5,178,284	...	...	...	...	...	5,178,284
Customs import duties	3,489,783	...	...	...	...	...	3,489,783
Other excise taxes and duties—							
Excise duties	4,154,168	...	...	...	...	...	4,154,168
Air travellers security charge	374,468	...	...	...	...	...	374,468
Miscellaneous excise taxes and duties	429,080	...	...	...	...	...	429,080
	4,957,716	...	...	...	...	...	4,957,716
	40,572,308	...	...	...	...	...	40,572,308
<b>TOTAL TAX REVENUES</b>	170,528,179	...	...	...	9,752,506	(107,000)	180,173,685
<b>EMPLOYMENT INSURANCE PREMIUMS</b>	...	17,120,839	...	...	...	(360,215)	16,760,624

<b>OTHER REVENUES—</b>									
Crown corporations—									
Consolidated Crown corporations	...	...	...	3,069,843	...	...	...	3,069,843	
Enterprise Crown corporations and other government business enterprises—									
Share of annual profit	1,434,110	...	(43,480)	915,585	...	...	...	2,306,215	
Interest and other	2,215,533	...	(13,195)	3,985,428	...	...	...	2,245,818	
	3,649,643	...	(942,452)	...	...	...	...	7,621,876	
Other programs—									
Return on investments	1,230,587	...	(520,170)	...	...	(204)	...	287,931	
Refunds of previous years' expenditures	555,887	...	...	...	...	(35,717)	...	...	
Sales of goods and services—									
Rights and privileges	2,323,329	...	805,690	...	...	(7,975)	...	3,121,044	
Lease and use of public property	1,266,844	...	32,905	...	...	(784,509)	...	515,240	
Services of a regulatory nature	1,554,512	...	16,655	...	...	(452,840)	...	1,118,327	
Services of a non-regulatory nature	3,867,565	...	480,019	...	...	(1,521,861)	...	2,825,723	
Sales of goods and information products	1,753,314	...	1,380	...	...	(1,512,059)	...	242,635	
Other fees and charges	1,039,003	...	(216,722)	...	...	(328,010)	...	494,271	
Proceeds from the disposal of surplus Crown assets	41,134	...	(38,891)	...	...	(2,243)	...	...	
Miscellaneous revenues—									
Interest and penalties	3,000,899	...	(109)	...	...	...	...	3,000,790	
Other	3,165,500	(192,711)	(449,768)	95,561	...	(1,827,129)	...	791,453	
	19,798,574	(192,711)	(831,463)	95,561	...	(6,472,547)	...	12,397,414	
Net foreign exchange—									
Exchange Fund Account	1,455,539	...	209,563	...	...	...	...	1,665,102	
International Monetary Fund	4,993	...	(161,491)	...	...	...	...	(156,498)	
Other	359,844	...	(221,687)	...	...	...	...	138,157	
	1,820,376	...	(173,615)	...	...	...	...	1,646,761	
<b>TOTAL OTHER REVENUES</b>	<b>25,268,593</b>	<b>(192,711)</b>	<b>(1,018,273)</b>	<b>4,080,989</b>	...	<b>(6,472,547)</b>	...	<b>21,666,051</b>	
<b>TOTAL REVENUES</b>	<b>195,796,772</b>	<b>16,928,128</b>	<b>(1,018,273)</b>	<b>4,080,989</b>	<b>9,752,506</b>	<b>(6,939,762)</b>	...	<b>218,600,360</b>	

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

(1) The total amount of internal revenues reduces total other revenues by \$6,472,547. This amount includes \$732,426 which represents internal expenses as detailed in Table 2a of this volume and \$5,740,121 of responsible revenues.

TABLE 4b

## Sales of Goods and Services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.

(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
<b>2 Agriculture and Agri-Food Department</b>							
Canadian Food Inspection Agency	5,710	6,578	24,293	10,651	254	2,927	50,413
Canadian Grain Commission	...	68	53,731	...	...	(337)	53,462
	...	...	41,446	3,655	...	22	45,123
<b>Total Ministry</b>	<b>5,710</b>	<b>6,646</b>	<b>119,470</b>	<b>14,306</b>	<b>254</b>	<b>2,612</b>	<b>148,998</b>
<b>4 Canada Revenue Agency</b>	<b>120</b>	<b>88</b>	<b>302,650</b>	<b>210,887</b>	<b>42</b>	<b>10,738</b>	<b>524,525</b>
<b>5 Canadian Heritage Department</b>							
Canadian Radio-television and Telecommunications Commission	...	(1)	...	3,669	69	221	3,958
Library and Archives of Canada	415,279	...	64,535	...	...	...	479,814
National Battlefields Commission	...	...	...	...	352	26	378
National Film Board	1,837	...	...	...	...	1,787	1,787
Public Service Commission	...	...	...	11,310	5,054	(194)	6,697
	...	...	...	...	...	...	11,310
<b>Total Ministry</b>	<b>417,116</b>	<b>(1)</b>	<b>64,535</b>	<b>14,979</b>	<b>5,475</b>	<b>1,840</b>	<b>503,944</b>
<b>6 Citizenship and Immigration Department</b>							
	106,673	...	359,481	...	84	459	466,697
<b>Total Ministry</b>	<b>106,673</b>	<b>...</b>	<b>359,481</b>	<b>...</b>	<b>84</b>	<b>459</b>	<b>466,697</b>
<b>8 Environment Department</b>							
Canadian Environmental Assessment Agency	...	2,204	5,246	21,690	49,880	3,911	82,931
Parks Canada Agency	...	19,155	...	4,710	...	...	4,710
	...	...	...	87,357	701	4,095	111,308
<b>Total Ministry</b>	<b>...</b>	<b>21,359</b>	<b>5,246</b>	<b>113,757</b>	<b>50,581</b>	<b>8,006</b>	<b>198,949</b>





TABLE 4b

### Sales of Goods and Services—Concluded

(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
Office of the Director of Public Prosecutions	...	...	...	12,134	...	...	12,134
Supreme Court of Canada	...	6	...	...	8	124	138
<b>Total Ministry</b>	...	6	9,617	274,246	224	124	284,217
<b>18 National Defence Department</b>	...	125,840	5	211,078	97,152	32,721	466,796
<b>Total Ministry</b>	...	125,840	5	211,078	97,152	32,721	466,796
<b>19 Natural Resources Department</b>	1,129,654	385	1,352	25,538	3,254	327,394	1,487,577
Canadian Nuclear Safety Commission	...	...	102,435	...	...	...	102,435
National Energy Board	1	...	62,305	...	...	3,613	65,919
Northern Pipeline Agency	27	...	790	...	...	...	817
<b>Total Ministry</b>	1,129,682	385	166,882	25,538	3,254	331,007	1,656,748
<b>20 Parliament</b>	...	...	...	...	1,092	84	1,176
House of Commons	...	...	...	...	828	...	828
Library of Parliament	...	...	...	...	...	...	...
<b>Total Ministry</b>	...	...	...	...	1,920	84	2,004
<b>21 Privy Council</b>	...	...	...	...	...	14	14
Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...
<b>Total Ministry</b>	...	...	...	...	...	14	14
<b>22 Public Safety and Emergency Preparedness</b>	1,607	4	8,174	14,185	...	178	24,148
Canada Border Services Agency	...	62	1,819	...	...	731	2,612
Canadian Security Intelligence Service	...	618	...	24,891	64,810	(352)	89,967
Corrections Service	...	...	...	1,263	...	...	1,263
National Parole Board	...	...	...	1,706,191	...	(36,455)	1,677,249
Royal Canadian Mounted Police	...	...	7,513	...	...	...	...
<b>Total Ministry</b>	1,607	684	17,506	1,746,530	64,810	(35,898)	1,795,239

23	Public Works and Government Services	...	822,307	135,780	1,076,143	1,407,807	304,178	3,746,215
24	Transport Department	7,701	269,174	20,677	53,559	1,358	1,593	354,062
	Canadian Transportation Agency	...	...	20	...	...	...	20
	Total Ministry	7,701	269,174	20,697	53,559	1,358	1,593	354,082
25	Treasury Board Secretariat	...	...	...	...	...	3,915	3,915
	Canada School of Public Service	...	...	69,936	...	...	...	69,936
	Total Ministry	...	...	69,936	...	...	3,915	73,851
26	Veterans Affairs	...	...	...	18,665	...	...	18,665
	Total ministerial revenues	2,323,329	1,266,844	1,554,512	3,867,565	1,753,314	1,039,003	11,804,567

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

TABLE 5

## Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers								
5,507	2,649,600	823,813	(595,351)	2,883,569	2	Agriculture and Agri-Food Department	2,605,188	272,931	...	5,450	2,585,698
...	3,720	...	294	4,014	...	Canadian Dairy Commission	4,013	1	...	...	4,133
19	572,045	73,512	105,053	750,629	...	Canadian Food Inspection Agency	718,112	32,002	...	515	645,459
34,168	5,197	34,400	1,499	75,264	...	Canadian Grain Commission	34,802	348	...	40,114	35,890
39,694	3,230,562	931,725	(488,505)	3,713,476	...	Total Ministry	3,362,115	305,282	...	46,079	3,271,180
15	332,418	66,163	13,292	411,888	3	Atlantic Canada Opportunities Agency Department	403,843	8,038	...	7	341,388
...	8,650	1,465	...	10,115	...	Enterprise Cape Breton Corporation	10,115	...	...	...	8,650
...	...	...	73,484	73,484	...	Cape Breton Development Corporation	73,484	...	...	...	66,239
15	341,068	67,628	86,776	495,487	...	Total Ministry	487,442	8,038	...	7	416,277
147,064	4,387,974	65,165	(14,042)	4,586,161	4	Canada Revenue Agency	4,406,548	29,287	...	150,326	4,198,657
144	1,254,446	271,458	(9,594)	1,516,454	5	Canadian Heritage Department	1,474,633	41,814	...	7	1,393,891
...	180,786	...	2,330	183,116	...	Canada Council for the Arts	183,116	...	...	...	182,088
...	1,052,608	60,000	26,908	1,139,516	...	Canadian Broadcasting Corporation	1,139,516	...	...	...	1,170,814
...	1,500	25,200	...	26,700	...	Canadian Museum for Human Rights	26,700	...	...	...	5,000
...	62,266	170	3,919	66,355	...	Canadian Museum of Civilization	66,355	...	...	...	69,546
...	32,385	...	1,051	33,436	...	Canadian Museum of Nature	33,436	...	...	...	62,339
...	5,353	1,384	7,570	14,307	...	Canadian Radio-television and Telecommunications Commission	12,434	1,873	...	...	18,092
104	121,383	229	18,363	140,079	...	Library and Archives of Canada	124,468	15,416	...	195	126,592
...	35,175	...	227	35,402	...	National Arts Centre Corporation	35,402	...	...	...	52,523
...	9,319	...	828	10,147	...	National Battlefields Commission	9,454	693	...	...	10,941
5,941	65,063	...	5,057	76,061	...	National Film Board	69,794	439	...	5,828	67,875
...	49,672	253	668	50,593	...	National Gallery of Canada	50,593	...	...	...	56,033
...	34,604	...	2,090	36,694	...	National Museum of Science and Technology	36,694	...	...	...	35,471
...	29,649	1,002	1,599	32,250	...	Office of the Co-ordinator, Status of Women	31,568	682	...	...	32,468
...	91,767	5,920	15,231	112,918	...	Public Service Commission	106,769	6,149	...	...	106,285





TABLE 5

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
375	3,368,658	253,610	190,672	3,813,315	13	Health Department Assisted Human Reproduction Agency of Canada Canadian Institutes of Health Research Hazardous Materials Information Review Commission Patented Medicine Prices Review Board Public Health Agency of Canada	3,748,897	63,929	...	489	3,668,091
...	10,516	...	(110)	10,406			5,191	5,215	...	...	5,290
...	924,326	47,219	16,225	987,770			983,733	4,037	...	...	969,415
...	5,555	...	431	5,986			5,845	141	...	...	4,921
...	11,358	...	11,953	11,953			9,100	2,853	...	...	8,050
11	647,999	517,650	36,867	1,202,527			944,185	258,326	...	16	582,873
386	4,968,412	818,479	244,680	6,031,957		Total Ministry	5,696,951	334,501	...	505	5,238,640
316	41,587,179	422,567	(15,865)	41,994,197	14	Human Resources and Skills Development Department Canada Industrial Relations Board Canada Mortgage and Housing Corporation Canadian Artists and Producers Professional Relations Tribunal Canadian Centre for Occupational Health and Safety	41,822,990	171,066	...	141	39,564,486
1	...	...	1,178	13,766			13,327	439	...	...	13,723
...	2,044,709	1,096,800	(1,802)	3,139,707			3,028,156	111,551	...	...	2,206,892
...	2,008	...	93	2,101			1,115	986	...	...	1,015
...	4,855	...	724	5,579			5,246	333	...	...	4,925
317	43,651,338	1,519,367	(15,672)	45,155,350		Total Ministry	44,870,834	284,375	...	141	41,791,041
31,823	6,856,145	823,236	65,743	7,776,947	15	Indian Affairs and Northern Development Department Canadian Northern Economic Development Agency Canadian Polar Commission First Nations Statistical Institute Indian Residential Schools Truth and Reconciliation Commission Secretariat Indian Specific Claims Commission Office of Indian Residential Schools Resolution of Canada Registry of the Specific Claims Tribunal	7,380,725	364,301	...	31,921	6,938,947
...	...	24,466	23,261	47,727			39,629	8,098	...	...	...
...	988	...	60	1,048			956	92	...	...	997
...	4,700	...	...	4,700			1,567	3,133	...	...	1,097
...	18,585	...	4,519	23,104			6,447	16,657	...	...	2,718
...	...	...	...	...			...	...	...	...	4,994
...	...	...	...	...			...	...	...	...	15,035
...	2,568	272	(82)	2,758			2,002	756	...	...	1,387
31,823	6,882,986	847,974	93,501	7,856,284		Total Ministry	7,431,326	393,037	...	31,921	6,965,175

152,645	1,188,043	1,057,891	822,305	3,220,884	16	Industry	...	153,947	1,228,571
19	355,088	6,617	24,664	386,388	Department	Canadian Space Agency	2,567,637	499,300	...
...	83,526	...	21,576	386,388	Canadian Tourism Commission	...	344,573	41,803	12
...	2,624	...	577	3,201	Copyright Board	...	105,102	...	...
69,587	705,159	25,865	189,458	990,069	Natural Resources Council of Canada	2,731	2,731	470	2,678
...	968,403	60,415	26,393	1,055,211	Natural Sciences and Engineering Research Council	931,014	931,014	13,046	...
...	2,012	...	141	2,153	Registry of the Competition Tribunal	1,051,247	3,964	...	1,029,809
...	652,612	31,800	9,241	693,653	Social Sciences and Humanities Research Council	1,368	785	...	1,692
...	7,129	...	...	7,129	Standards Council of Canada	686,434	7,219	...	679,547
...	454,390	2,405	80,426	537,221	Statistics Canada	7,129	...	...	7,129
...	...	...	...	...	...	509,093	28,128	...	497,361
222,251	4,418,986	1,184,993	1,174,781	7,001,011	Total Ministry	6,206,328	594,715	199,968	4,593,352
4	689,429	82,739	63,651	835,823	17	Justice	...	...	...
...	20,651	747	2,275	23,673	Department	Canadian Human Rights Commission	798,504	37,310	9
...	4,406	...	472	4,878	Canadian Human Rights Tribunal	22,629	1,044	...	22,369
...	424,736	478	13,835	439,049	Commissioner for Federal Judicial Affairs	4,315	563	...	3,885
8	61,074	34	6,057	67,173	Courts Administration Service	438,330	719	...	421,428
...	155,968	8,460	16,990	181,418	Office of the Director of Public Prosecutions	66,177	991	5	68,089
1	30,828	2,463	21,64	35,456	Offices of the Information and Privacy Commissioners of Canada	146,968	34,450	...	132,191
8	28,605	16	2,570	31,199	Supreme Court of Canada	34,103	1,353	...	31,972
...	...	...	...	...	...	29,050	2,149	...	29,869
21	1,415,697	94,937	108,014	1,618,669	Total Ministry	1,540,076	78,579	14	1,446,897
331	19,239,461	1,349,220	456,375	21,045,387	18	National Defence	...	...	...
...	6,458	...	719	7,177	Department	Canadian Forces Grievance Board	19,855,670	1,179,551	10,166
...	5,973	722	296	6,991	Military Police Complaints Commission	5,665	1,512	...	19,184,852
...	...	...	...	...	Office of the Communications Security Establishment Commissioner	4,683	2,308	...	6,035
...	1,494	...	773	2,267	...	...	734	...	3,867
331	19,253,386	1,349,942	458,163	21,061,822	Total Ministry	1,533	...	...	1,412
9,481	3,639,905	185,056	(251,474)	3,582,968	19	Natural Resources	...	...	...
...	108,691	457,000	276,000	841,691	Department	Atomic Energy of Canada Limited	3,491,266	84,001	7,701
...	142,731	6,112	(3,988)	144,855	Canadian Nuclear Safety Commission	841,691	...	...	4,677,486
...	73,484	...	(73,484)	...	Cape Breton Development Corporation	138,352	6,503	...	552,273
...	44,380	9,593	9,900	63,873	National Energy Board	...	...	...	118,023
...	264	369	27	660	Northern Pipeline Agency	56,175	7,698	...	...
...	...	...	...	...	...	609	51	...	50,417
9,481	4,009,455	658,130	(43,019)	4,634,047	Total Ministry	4,528,093	98,253	7,701	5,398,339

## Source and Disposition of Budgetary Authorities by Ministry—Concluded

(in thousands of dollars)									
Available from previous years	Source of authorities				Disposition of authorities				
	As shown in		Adjustments, warrants and transfers		Section	Department or agency	Used in the current year	Lapsed	Available for use in subsequent years
	Main Estimates	Supplementary Estimates		Total available for use					
...	90,606	...	2,853	93,459	20	Parliament	90,201	3,258	...
...	426,541	13,583	2,664	442,788		The Senate	427,692	15,096	81,578
...	40,307	484	220	41,011		House of Commons	40,201	810	417,180
...	7,105	...	(130)	6,975		Library of Parliament	...	...	39,369
...	806	50	(2)	854		Office of the Conflict of Interest and Ethics Commissioner	5,528	1,447	5,451
...	...	...	...	...		Senate Ethics Officer	785	69	771
...	565,365	14,117	5,605	585,087		Total Ministry	564,407	20,680	544,349
7	128,782	27,009	14,523	170,321	21	Privy Council Department	158,601	11,713	...
...	6,525	...	365	6,890		Canadian Intergovernmental Conference	5,142	1,748	...
...	28,944	...	3,381	32,329		Secretariat	31,449	880	5,412
4	119,635	25,000	(2,733)	141,902		Canadian Transportation Accident Investigation and Safety Board	137,762	4,140	31,604
...	19,936	...	2,348	22,284		Chief Electoral Officer	21,286	998	355,164
...	1,063	...	(45)	1,018		Office of the Commissioner of Official Languages	290	728	...
...	2,926	...	206	3,132		Public Appointments Commission	2,355	777	21,167
...	...	...	...	...		Security Intelligence Review Committee	...	...	346
...	...	...	...	...		...	...	...	2,399
11	307,811	52,009	18,045	377,876		Total Ministry	356,885	20,984	565,421
...	422,086	42,042	(20,892)	443,236	22	Public Safety and Emergency Preparedness Department	395,773	47,463	...
193,360 <sup>(1)</sup>	1,483,029	11,684	149,632	1,837,705		Canada Border Services Agency	1,641,044	38,539	391,831
1,507	496,358	14,066	18,940	530,871		Canadian Security Intelligence Service	513,090	17,490	1,647,636
9,802	2,204,517	41,998	122,924	2,379,241		Correctional Service	2,265,103	103,435	430,518
14	46,178	778	5,061	52,031		National Parole Board	47,310	4,717	2,231,306
...	3,176	451	4,079	4,522		Office of the Correctional Investigator	4,002	77	48,534
3,913	2,647,206	666,361	265,899	3,583,379		Royal Canadian Mounted Police	3,312,001	266,921	3,532
...	1,074	301	594	1,969		Royal Canadian Mounted Police External Review Committee	...	...	2,895,649
...	5,181	2,661	725	8,567		Royal Canadian Mounted Police Public Complaints Commission	1,615	354	1,393
...	...	...	...	...		...	7,549	1,018	...
208,596 <sup>(1)</sup>	7,308,805	780,342	543,335	8,841,078		Total Ministry	8,187,487	480,014	8,342
384,280	2,387,444	518,020	354,018	3,643,762	23	Public Works and Government Services	2,667,186	398,326	7,658,741
...	...	...	...	...		...	...	...	578,250
...	...	...	...	...		...	...	...	2,459,371



## Source and Disposition of Non-Budgetary Authorities by Ministry

(in thousands of dollars)

(in thousands of dollars)

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates										
199,872	...	...	...	199,872	2	Agriculture and Agri-Food Canadian Dairy Commission Farm Credit Canada	(11,093)	...	...	210,965	3,227	
11,760,545	...	...	(1,598,001)	10,162,544			...	...	...	...	10,162,544	...
11,960,417	...	...	(1,598,001)	10,362,416			Total Ministry	(11,093)	...	...	10,373,509	3,227
...	...	...	50,000	50,000	3	Atlantic Canada Opportunities Agency	...	50,000	...	...	...	
...	...	...	50,000	50,000		Cape Breton Development Corporation	...	50,000	...	...	...	
76,346	...	...	...	76,346	6	Citizenship and Immigration Department	4,334	...	...	72,012	(736)	
76,346	...	...	...	76,346		Total Ministry	4,334	...	...	72,012	(736)	
...	1,749	12,295,840	107,932,939	120,230,528	9	Finance Department	120,230,528	...	...	...	132,272,561	
6,000,000	...	...	9,000,000	15,000,000		Canada Deposit Insurance Corporation	...	...	...	15,000,000	...	
6,000,000	1,749	12,295,840	116,932,939	135,230,528		Total Ministry	120,230,528	...	...	15,000,000	132,272,561	
50,000	...	...	...	50,000	10	Fisheries and Oceans Freshwater Fish Marketing Corporation	...	...	...	50,000	...	
50,000	...	...	...	50,000		Total Ministry	...	...	...	50,000	...	
81,793,687	(120,500)	12,436,200	204,070	94,313,457	11	Foreign Affairs and International Trade Department	3,617,756	...	...	90,695,701	701,981	
10,000	...	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...	
8,677,658	...	...	2,946,609	11,624,267		Canadian International Development Agency	264,532	...	...	11,359,735	235,036	
90,481,345	(120,500)	12,436,200	3,150,679	105,947,724	Total Ministry	3,882,288	...	...	102,065,436	937,017		



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Note: If no amount is shown, either the loans, investments or advances were less than \$500 or none were reported.

TABLE 7

## Source and Disposition of Authorities by Type (Voted and Statutory)

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

(in thousands of dollars)

Available from previous years	Source of authorities				Section	Ministry	Disposition of authorities				
	As shown in		Adjustments, warrants and transfers <sup>(1)</sup>	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	1,620,598	280,322	139,981	2,040,901	2	Agriculture and Agri-Food Budgetary—Voted	1,735,619	305,282	...	...	1,902,789
39,694	1,609,964	651,403	(628,486)	1,672,575			1,626,496	...	...	46,079	1,368,391
39,694	3,230,562	931,725	(488,505)	3,713,476			3,362,115	305,282	...	46,079	3,271,180
11,960,417	...	...	(1,598,001)	10,362,416	Non-budgetary—Statutory		(11,093)	...	...	10,373,509	3,227

3	Atlantic Canada Opportunities Agency									
	Budgetary—Voted Statutory									
	...	333,468	18,496	88,904	440,868	...	432,830	8,038	...	407,332
	15	7,600	49,132	(2,128)	54,619	...	54,612	...	...	8,945
15	341,068	67,628	86,776	495,487	50,000	...	487,442	8,038	7	416,277
...	...	...	...	50,000	50,000	...	...	50,000	...	...
4	Canada Revenue Agency									
	Budgetary—Voted Statutory									
	147,064	3,114,391	65,165	150,426	3,477,046	...	3,297,433	29,287	150,326	3,154,526
	...	1,273,583	...	(164,468)	1,109,115	...	1,109,115	...	...	1,044,131
147,064	4,387,974	65,165	(14,042)	4,586,161	...	...	4,406,548	29,287	150,326	4,198,657
5	Canadian Heritage									
	Budgetary—Voted Statutory									
	...	3,079,348	374,992	69,833	3,524,173	...	3,454,020	70,153	...	3,450,903
	6,189	61,517	4	9,595	77,305	...	71,275	...	6,030	66,559
6,189	3,140,865	374,996	79,428	3,601,478	...	...	3,525,295	70,153	6,030	3,517,462
6	Citizenship and Immigration									
	Budgetary—Voted Statutory									
	...	1,415,081	178,312	62,086	1,655,479	...	1,598,694	56,785	...	1,364,202
	11	56,593	...	35,686	92,290	...	92,274	11	5	67,431
11	1,471,674	178,312	97,772	1,747,769	...	...	1,690,968	56,796	5	1,431,633
76,346	...	...	...	76,346	...	...	4,334	...	72,012	(736)
7	Economic Development Agency of Canada for the Regions of Quebec									
	Budgetary—Voted Statutory									
	...	282,316	34,659	26,196	343,171	...	296,117	47,054	...	288,473
	13	5,113	96,838	(1)	101,963	...	101,938	...	25	4,948
13	287,429	131,497	26,195	445,134	...	...	398,055	47,054	25	293,421
8	Environment									
	Budgetary—Voted Statutory									
	28,624	1,410,189	134,098	164,985	1,737,896	...	1,604,540	83,679	49,677	1,524,646
	162	238,883	...	65,448	304,493	...	303,649	1	843	312,810
28,786	1,649,072	134,098	230,433	2,042,389	...	...	1,908,189	83,680	50,520	1,837,456
9	Finance									
	Budgetary—Voted Statutory									
	...	634,008	156,069	24,498	814,575	...	644,232	170,343	...	813,984
	139,365	82,457,785	(2,128,480)	(2,593,067)	77,870,603	...	77,720,095	3	150,505	77,861,910
139,365	83,086,793	(1,972,411)	(2,568,569)	78,685,178	...	...	78,364,327	170,346	150,505	78,675,894
...	...	295,840	357,660	648,500	...	...	648,500	...	...	384,280
6,000,000	1,749	12,000,000	116,580,279	134,582,028	...	...	119,582,028	...	15,000,000	131,888,281
6,000,000	1,749	12,295,840	116,937,939	135,230,528	...	...	120,230,528	...	15,000,000	132,272,561

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued  
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers <sup>(1)</sup>			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Estimates	Total available for use						Used in the previous year
<b>10 Fisheries and Oceans</b>									
					Budgetary—Voted Statutory				
...	1,520,993	273,194	1,12,105			1,839,254	67,038	...	1,622,299
1,326	120,524	...	20,857			141,983	...	...	125,246
1,326	1,641,517	273,194	132,962			1,981,237	67,038	...	1,747,545
50,000	...	...	...		Non-budgetary—Voted	...	...	...	...
			50,000			...	...	...	50,000
<b>11 Foreign Affairs and International Trade</b>									
					Budgetary—Voted Statutory				
...	5,063,024	1,414,264	77,446			5,890,720	230,629	...	5,725,080
52,954	358,076	2	7,670,834			8,033,499	...	...	562,569
52,954	5,421,100	1,414,266	7,748,280			13,924,219	230,629	...	6,287,649
14,957	...	15,700	264,532		Non-budgetary—Voted Statutory	253,584	...	...	243,796
90,466,388	(120,500)	12,420,500	2,886,147			3,628,704	...	...	693,221
90,481,345	(120,500)	12,436,200	3,150,679			3,882,288	...	...	937,017
<b>12 Governor General</b>									
					Budgetary—Voted Statutory				
...	16,467	37	980			16,314	1,170	...	17,684
...	2,480	...	153			2,633	...	...	2,534
...	18,947	37	1,133			18,947	1,170	...	20,218
<b>13 Health</b>									
					Budgetary—Voted Statutory				
...	4,814,701	818,479	141,292			5,440,030	334,442	...	4,851,610
386	153,711	...	103,388			256,921	59	...	387,030
386	4,968,412	818,479	244,680			5,696,951	334,501	...	5,238,640
<b>14 Human Resources and Skills Development</b>									
					Budgetary—Voted Statutory				
...	4,091,886	733,914	328,614			4,870,048	284,366	...	4,486,110
317	39,559,452	785,453	(344,286)			40,000,786	9	...	37,304,931
317	43,651,338	1,519,367	(15,672)			44,870,834	284,375	...	41,791,041
...	390,175	52,515,643	134,572		Non-budgetary—Statutory	16,523,447	36,516,943	...	777,685

15	Indian Affairs and Northern Development									
	Budgetary—Voted									
...	6,732,639	748,436	73,612	7,554,687	7,161,650	393,037	...	...	6,797,654	...
31,823	150,347	99,538	19,889	301,597	269,676	...	...	...	167,521	31,921
31,823	6,882,986	847,974	93,501	7,856,284	7,431,326	393,037	...	...	6,965,175	31,921
60,374	77,803	...	...	138,177	58,790	19,013	...	...	53,772	60,374
	Non-budgetary—Voted									
16	Industry									
	Budgetary—Voted									
...	3,953,298	496,861	1,152,750	5,602,909	5,008,272	594,637	...	...	4,133,324	...
222,251	465,688	688,132	22,031	1,398,102	1,198,056	78	...	...	460,028	199,968
222,251	4,418,986	1,184,993	1,174,781	7,001,011	6,206,328	594,715	...	...	4,593,352	199,968
1,950	800	...	...	2,750	...	800	...	...	...	1,950
	Non-budgetary—Voted									
17	Justice									
	Budgetary—Voted									
...	904,354	94,937	76,537	1,075,828	997,249	78,579	...	...	942,344	...
21	511,343	...	31,477	542,841	542,827	...	...	...	504,553	14
21	1,415,697	94,937	108,014	1,618,669	1,540,076	78,579	...	...	1,446,897	14
	National Defence									
	Budgetary—Voted									
...	17,969,530	1,349,942	241,162	19,560,634	18,376,529	1,184,105	...	...	17,756,932	...
331	1,283,856	...	217,001	1,501,188	1,491,022	...	...	...	1,439,234	10,166
331	19,253,386	1,349,942	458,163	21,061,822	19,867,551	1,184,105	...	...	19,196,166	10,166
72,998	...	...	...	72,998	(2,082)	...	...	...	6,614	75,080
	Non-budgetary—Voted									
19	Natural Resources									
	Budgetary—Voted									
...	1,419,736	885,270	389,271	2,694,277	2,597,699	96,578	...	...	1,789,670	...
9,481	2,589,719	(227,140)	(432,290)	1,939,770	1,930,394	1,675	...	...	3,608,669	7,701
9,481	4,009,455	658,130	(43,019)	4,634,047	4,528,093	98,253	...	...	5,398,339	7,701
50,000	...	...	(50,000)	...	...	...	...	...	...	...
	Non-budgetary—Voted									
20	Parliament									
	Budgetary—Voted									
...	384,874	9,121	...	393,995	373,315	20,680	...	...	362,623	...
...	180,491	4,996	5,605	191,092	191,092	...	...	...	181,726	...
...	565,365	14,117	5,605	585,087	564,407	20,680	...	...	544,349	...
	Non-budgetary—Voted									
21	Privy Council									
	Budgetary—Voted									
...	196,181	27,005	20,511	243,697	222,713	20,984	...	...	214,203	...
11	111,630	25,004	(2,466)	134,179	134,172	...	...	...	351,218	7
11	307,811	52,009	18,045	377,876	356,885	20,984	...	...	565,421	7



TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded  
(in thousands of dollars)

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers <sup>(1)</sup>	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
<b>22 Public Safety and Emergency Preparedness</b>											
193,211 <sup>(2)</sup>	6,487,947	783,342 (3,000)	454,500	7,919,000	Budgetary—Voted	Statutory	7,281,036	480,011	...	157,953	6,820,115
15,385	820,858		88,835	922,078			906,451	3	...	15,624	838,626
208,596 <sup>(2)</sup>	7,308,805	780,342	543,335	8,841,078			8,187,487	480,014	...	173,577	7,658,741
47	...	...	...	47	Non-budgetary—Voted		...	...	...	47	(1)
<b>23 Public Works and Government Services</b>											
...	2,296,547	518,020	162,970	2,977,537	Budgetary—Voted	Statutory	2,579,211	398,326	...	578,250	2,368,437
384,280	90,897	...	191,048	666,225			87,975	...	...	90,934	
384,280	2,387,444	518,020	354,018	3,643,762			2,667,186	398,326	...	578,250	2,459,371
5,476	...	...	...	5,476	Non-budgetary—Voted	Statutory	31	...	...	5,445	(54)
46,782	...	...	...	46,782			96	...	...	46,686	2,127
52,258	...	...	...	52,258			127	...	...	52,131	2,073
<b>24 Transport</b>											
...	6,459,811	936,882	355,353	7,752,046	Budgetary—Voted	Statutory	5,738,610	2,013,436	...	...	4,255,825 <sup>(3)</sup>
882	181,884	1,509,998	(774,077)	918,687			916,668	882	...	1,137	179,884 <sup>(3)</sup>
882	6,641,695	2,446,880	(418,724)	8,670,733			6,655,278	2,014,318	...	1,137	4,435,709
575,000	...	...	...	575,000	Non-budgetary—Statutory		...	...	...	575,000	...
<b>25 Treasury Board</b>											
...	7,864,664	1,095,279	(4,366,400)	4,593,543	Budgetary—Voted	Statutory	2,369,539	2,224,004	...	...	2,080,860
9,665	86,627	9,658	23,831	129,781			118,305	8	...	11,468	120,599
9,665	7,951,291	1,104,937	(4,342,569)	4,723,324			2,487,844	2,224,012	...	11,468	2,201,459

...	3,324,518	133,124	25,449	3,483,091	Veterans Affairs Budgetary—Voted	3,364,297	118,794	...	3,309,656
2	39,599	...	8,357	47,958	Statutory	47,950	...	...	43,618
2	3,364,117	133,124	33,806	3,531,049		3,412,247	118,794	...	3,353,274
604,985	...	...	...	604,985	Non-budgetary—Statutory	(3)	(3)	...	(3)
...	236,970	74,040	25,934	336,944	Western Economic Diversification Budgetary—Voted	281,138	55,806	...	236,654
...	4,801	146,939	(11,574)	140,166	Statutory	140,166	...	...	5,519
...	241,771	220,979	14,360	477,110		421,304	55,806	...	242,173
368,899 <sup>(2)</sup>	85,627,539	11,634,260	(1,005)	97,629,693	Total Government Budgetary—Voted	87,471,109	9,367,243	...	80,677,935 <sup>(3)</sup>
914,564	132,418,021	1,708,477	3,561,192	138,602,254	Statutory	137,490,030	2,729	...	127,109,564 <sup>(3)</sup>
1,283,463 <sup>(2)</sup>	218,045,560	13,342,737	3,560,187	236,231,947	Non-budgetary—Voted	224,961,139	9,369,972	...	207,787,499
255,802	78,603	311,540	617,192	1,263,137	Statutory	958,823	69,813	...	688,407
109,729,918	271,424	76,936,143	118,002,997	304,940,482		139,727,513	36,516,943	...	133,363,802
109,985,720	350,027	77,247,683	118,620,189	306,203,619		140,686,336	36,586,756	...	134,052,209
624,701 <sup>(2)</sup>	85,706,142	11,945,800	616,187	98,892,830	Voted	88,429,932	9,437,056	...	81,366,342 <sup>(3)</sup>
110,644,482	132,689,445	78,644,620	121,564,189	443,542,736	Statutory	277,217,543	36,519,672	...	260,473,366 <sup>(3)</sup>
111,269,183 <sup>(2)</sup>	218,395,587	90,590,420	122,180,376	542,435,566	Total Government	365,647,475	45,956,728	...	341,839,708

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) These adjustments, warrants and transfers include items such as:

(a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from prior year's payables;

(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,

(c) adjustments to authorities granted in statutes other than appropriation acts.

(2) The funds available from previous years were adjusted due to Canada Border Services Agency's 2 year appropriation.

(3) In 2008-2009, an amount of \$24,446 was incorrectly shown under the Minister's salary; it should have been shown under Vote 1, Operating expenditures.

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year's Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		<b>Agriculture and Agri-Food Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	657,850,245	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		29,981,762
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$43,900 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		36,118,311
	5	Capital expenditures	33,957,000	
	5b	Capital expenditures		29,932,810
	10	The grants listed in the Estimates and contributions	417,027,316	
	10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$9,808,304 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		5,000,000
	10b	The grants listed in the Estimates and contributions		70,851,808
	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate, the sum of \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program and \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Enhanced spring credit advance program		
	20	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the renewed (2003) National Biomass Ethanol Program		
	22b	Program expenditures		525,000
		<b>Canadian Dairy Commission</b>		
	25	Program expenditures	3,720,566	

30	<b>Canadian Food Inspection Agency</b>		
	Operating expenditures and contributions	480,632,297	
30a	Operating expenditures and contributions		168,679
30b	Operating expenditures and contributions—To authorize the transfer of \$5,754,000 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		47,888,358
30c	Operating expenditures and contributions		22,417,058
35	Capital expenditures		
35b	Capital expenditures—To authorize the transfer of \$180,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purpose of this Vote and to provide a further amount of	22,654,250	
35c	Capital expenditures—To authorize the transfer of \$600,000 from Agriculture and Agri-Food Vote 30, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		2,378,500
			660,000
40	<b>Canadian Grain Commission</b>		
40a	Program expenditures	4,756,000	
			34,400,000
	<b>Total Ministry—Budgetary</b>	<b>1,620,597,676</b>	<b>280,322,286</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
3	<b>Atlantic Canada Opportunities Agency</b>		
	<b>Department</b>		
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	79,640,308	5,343,474
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
5	The grants listed in the Estimates and contributions		
5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$625,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this vote and to provide a further amount of	245,178,000	330,407
5b	The grants listed in the Estimates and contributions		
5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,275,787 from National Defence Vote 1, and \$317,000 from Canadian Heritage Vote 90, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		5,757,500
7b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , to write off from the Accounts of Canada \$456,680 in principal and \$279,053 in interest for loans made to industry by the Newfoundland and Labrador Development Corporation—To authorize the transfer of \$456,680 from Atlantic Canada Opportunities Agency Vote 1, and \$279,053 from Atlantic Canada Opportunities Agency Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		5,600,000
			1
			1
10	<b>Enterprise Cape Breton Corporation</b>		
10c	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	8,650,000	
	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>		1,465,000
		333,468,308	18,496,383
	<b>Total Ministry—Budgetary</b>	<b>...</b>	<b>...</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
4	<b>Canada Revenue Agency</b>		
1	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	3,114,391,023	7,166,112
1a	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>		

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	1b	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$18,550,754 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		47,839,851
	1c	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>		10,158,500
		<b>Total Ministry—Budgetary</b>	<b>3,114,391,023</b>	<b>65,164,463</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
5		<b>Canadian Heritage Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-visual Certification Office, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	265,653,965	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, and the Canadian Audio-visual Certification Office, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		17,422,330
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Canadian Audio-visual Certification Office, and international expositions, including the catering of special events at international expositions, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$25,583 from Canadian Heritage Vote 10, and \$1,081,700 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		17,014,955
	5	The grants listed in the Estimates and contributions	959,770,105	
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$150,000 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		193,209,475
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,500,000 from Indian Affairs and Northern Development Vote 10, and \$500,000 from Western Economic Diversification Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		43,809,465
	5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$6,914,422 from Canadian Heritage Vote 1, and \$50,000 from Indian Affairs and Northern Development Vote 10, \$50,000 from Citizenship and Immigration Vote 5, and \$35,000 from Natural Resources Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this vote		1
		<b>Canada Council for the Arts</b>		
	10	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	180,786,219	
	10a	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act—To authorize the transfer of \$750,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote		1



10b	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act—To authorize the transfer of \$25,000 from Canadian Heritage Vote 1, and \$15,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
	<b>Canadian Broadcasting Corporation</b>	
15	Payments to the Canadian Broadcasting Corporation for operating expenditures	956,977,973
15b	Payments to the Canadian Broadcasting Corporation for operating expenditures	60,000,000
20	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000
25	Payments to the Canadian Broadcasting Corporation for capital expenditures	91,630,000
25c	Payments to the Canadian Broadcasting Corporation for capital expenditures—To authorize the transfer of \$26,299,000 from Canadian Heritage Vote 15, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
27b	Pursuant to paragraph 46.1(3)(b) of the <i>Broadcasting Act</i> , to authorize a total indebtedness in respect of borrowing under subsections 46.1(1) and 46.1(2) of the Act of an amount not to exceed \$220,000,000	1
	<b>Canadian Museum for Human Rights</b>	
30	Payments to the Canadian Museum for Human Rights for operating and capital expenditures	1,500,000
30b	Payments to the Canadian Museum for Human Rights for operating and capital expenditures	25,200,000
	<b>Canadian Museum of Civilization</b>	
35	Payments to the Canadian Museum of Civilization for operating and capital expenditures	62,266,219
35a	Payments to the Canadian Museum of Civilization for operating and capital expenditures	170,000
35b	Payments to the Canadian Museum of Civilization for operating and capital expenditures—To authorize the transfer of \$175,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
	<b>Canadian Museum of Nature</b>	
40	Payments to the Canadian Museum of Nature for operating and capital expenditures	32,385,127
	<b>Canadian Radio-television and Telecommunications Commission</b>	
45	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	1
45a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	1,156,435
45b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board—To authorize the transfer of \$1,500,000 from Industry Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	2,171
45c	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	225,564
	<b>Library and Archives of Canada</b>	
50	Program expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection	110,215,852
50a	Program expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$850,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	20,798
50b	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$481,950 from Canadian Heritage Vote 1, and \$996,609 from Public Works and Government Services Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	208,106
52b	Capital expenditures—To authorize the transfer of \$7,556,278 from Canadian Heritage Vote 50, and \$4,329,128 from Public Works and Government Services Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>National Arts Centre Corporation</b>		
	55	Payments to the National Arts Centre Corporation for operating expenditures	35,175,479	
		<b>National Battlefields Commission</b>		
	60	Program expenditures	7,354,315	
		<b>National Film Board</b>		
	65	Program expenditures, the grants listed in the Estimates and contributions	65,062,362	
		<b>National Gallery of Canada</b>		
	70	Payments to the National Gallery of Canada for operating and capital expenditures	41,672,196	
	70b	Payments to the National Gallery of Canada for operating and capital expenditures		253,000
	75	Payment to the National Gallery of Canada for the purchase of objects for the collection	8,000,000	
		<b>National Museum of Science and Technology</b>		
	80	Payments to the National Museum of Science and Technology for operating and capital expenditures	34,604,127	
		<b>Office of the Co-ordinator, Status of Women</b>		
	85	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year	8,585,109	
	85b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year—To authorize the transfer of \$797,908 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		1
	90	The grants listed in the Estimates and contributions	19,950,000	
	90a	The grants listed in the Estimates and contributions		1,000,000
		<b>Public Service Commission</b>		
	95	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products	79,814,447	
	95a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products		5,905,030
	95b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products		15,188
		<b>Public Service Labour Relations Board</b>		
	100	Program expenditures	6,070,766	
	100a	Program expenditures		6,096,827
		<b>Public Service Staffing Tribunal</b>		
	105	Program expenditures	1,567,365	
	105a	Program expenditures		3,282,707

# Registry of the Public Servants Disclosure Protection Tribunal

110	Program expenditures	1,644,000	
	Telefilm Canada	104,662,127	
115	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	3,079,347,754	374,992,059
	<b>Total Ministry—Budgetary</b>	...	...
	<b>Non-budgetary</b>		

6

## Citizenship and Immigration

### Department

1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	447,423,941	36,289,071
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$14,385,526 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,350,000 from Canadian Heritage Vote 1, and \$500,000 from Public Safety Emergency Preparedness Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	43,404,571	
1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$20,000,000 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	4,766,440	
5	The grants listed in the Estimates and contributions	866,867,278	
5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$22,848,962 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		3,000,000
5b	The grants listed in the Estimates and contributions		90,000,000
5c	The grants listed in the Estimates and contributions		1
7b	Pursuant to section 25(2) of the <i>Financial Administration Act</i> , to write-off from the Accounts of Canada 3,013 debts due to Her Majesty in right of Canada amounting to \$828,006 related to immigration loans issued pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i> —To authorize the transfer of \$492 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	827,514	
	<b>Immigration and Refugee Board of Canada</b>		
10	Program expenditures	100,790,105	
10b	Program expenditures	23,666	
	<b>Total Ministry—Budgetary</b>	1,415,081,324	178,311,263
	<b>Non-budgetary</b>	...	...

7

## Economic Development Agency of Canada for the Regions of Quebec

1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	41,880,354	
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## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1a		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		6,405,146
1b		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
5		The grants listed in the Estimates and contributions	240,435,460	966,026
5a		The grants listed in the Estimates and contributions—To authorize the transfer of \$450,000 from Foreign Affairs and International Trade Vote 30, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		17,537,600
5b		The grants listed in the Estimates and contributions—To authorize the transfer of \$60,000 from Industry Vote 1, and \$60,000 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		9,750,000
<b>Total Ministry—Budgetary</b>			<b>282,315,814</b>	<b>34,658,772</b>
<b>Non-budgetary</b>			...	...
8		<b>Environment</b>		
		<b>Department</b>		
1		Operating expenditures, and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and		
		(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		736,286,962
1a		Operating expenditures, and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories.		



	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;	
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;	
	(f) pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and	
	(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$322,500 from National Defence Vote 5, \$240,380 from Indian Affairs and Northern Development Vote 10, and \$2,938,730 from Transport Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	9,116,800
1b	Operating expenditures, and	
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;	
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;	
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;	
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;	
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;	
	(f) pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the department funded from this Vote; and	
	(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$633,885 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	25,497,566
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	44,473,240
5a	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of \$60,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	2,050,000
5b	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	8,451,500
10	The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services	129,845,275
10a	The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services	1,060,000
10b	The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services—to authorize the transfer of \$376,060 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	1,257,625
10c	The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services—to authorize the transfer of \$241,000 from Environment Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
	<b>Canadian Environmental Assessment Agency</b>	
15	Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	29,199,328



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
15a		Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency		122,211
15b		Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency		215,250
20		<b>National Round Table on the Environment and the Economy</b>		
		Program expenditures	4,732,050	
		<b>Parks Canada Agency</b>		
25		Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies	465,132,422	
25a		Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$35,000,000 from Transport Vote 10, and \$511,530 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this vote and to provide a further amount of		78,932,003
25b		Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$177,740 from Indian Affairs and Northern Development Vote 1, and \$146,666 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		3,008,979
25c		Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$1,200,000 from Transport Vote 1, \$674,785 from Public Safety and Emergency Preparedness Vote 50, \$500,000 from Environment Vote 1, and \$379,896 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		4,386,000
30		Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>	500,000	
<b>Total Ministry—Budgetary</b>			<b>1,410,189,277</b>	<b>134,097,935</b>
<b>Non-Budgetary</b>			<b>...</b>	<b>...</b>
9		<b>Finance</b>		
		<b>Department</b>		
1		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year	93,602,567	
1a		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenue received during the fiscal year—To authorize the transfer of \$206,700 from Foreign Affairs and International Trade Vote 1, and \$60,800 from Foreign Affairs and International Trade Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		15,870,431

1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenue received during the fiscal year—To authorize the transfer of \$486,075 from Environment Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	14,795,692	
5	The grants listed in the Estimates and contributions	331,886,000	
5a	The grants listed in the Estimates and contributions	30,320,000	
L10	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association	1	
L12a	Pursuant to section 8 of the <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance to the International Finance Corporation (IFC) for a participation in the Global Trade Liquidity Program, a funded trade finance program, by way or direct payments, shall not exceed, in respect of the period commencing on April 1, 2009 and ending on March 31, 2011, an amount of \$200,000,000 US which amount is estimated in Canadian dollars at \$247,840,000 on March 27, 2009	247,840,000	
L14b	Pursuant to section 8 of the <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided by the Minister of Finance to the International Finance Corporation (IFC) as part of Canada's participation in the G8 Food Security Initiative, by way of direct payments, shall not exceed, in respect of the period commencing on November 1, 2009 and ending on November 1, 2010 an amount of \$48,000,000	48,000,000	
	<b>Auditor General</b>	72,631,942	1
15	Program expenditures		
15a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from the provision of audit professional services to members of the Canadian Council of Legislative Auditors (CCOLA)	8,378,587	447,500
20	Program expenditures		
20b	Program expenditures		
25	Program expenditures	43,736,846	2,021,391
25a	Program expenditures		
30	Program expenditures	872,555	13,580
30b	Program expenditures		
	<b>PPP Canada Inc.</b>		
35	Payments to PPP Canada Inc. for operations and program delivery	10,100,000	
40	Payments to PPP Canada Inc. for P3 Fund investments	72,800,000	
40a	Payments to PPP Canada Inc. for P3 Fund investments		
	<b>Total Ministry—Budgetary</b>	634,008,497	1
	<b>Non-budgetary</b>		
10	<b>Fisheries and Oceans</b>	156,068,595	
1	Operating expenditures, and	295,840,000	
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
	(c) authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,167,688,671	

## APPENDIX I

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1a		Operating expenditures, and		
		(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
		(c) authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
1b		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,425,780 from National Defence Vote 1, \$603,679 from National Defence Vote 5, and \$37,173 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		52,221,849
		Operating expenditures, and		
		(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
1c		(c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$730,750 from Transport Vote 1, \$659,900 from Indian Affairs and Northern Development Vote 1, \$560,386 from Environment Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		24,151,088
		Operating expenditures, and		
		(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on the behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
		(c) authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$3,149,859 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		

5	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	242,666,667	
5a	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	131,096,100	
5b	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	45,225,378	
5c	Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels—To authorize the transfer of \$23,240 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	110,637,000	1
10	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,695,000 from Transport Vote 1, and \$155,250 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote		1
10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$942,103 from Fisheries and Oceans Vote 1, and \$438,000 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	20,500,000	1
10b			
10c	The grants listed in the Estimates and contributions—To authorize the transfer of \$390,200 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		
	<b>Total Ministry—Budgetary</b>	<b>1,520,992,338</b>	<b>273,194,419</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## Foreign Affairs and International Trade

### Department

- 1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year
- 1a Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year.—To authorize the transfer of \$75,000 from Foreign Affairs and International Trade Vote 10, \$1,778,500 from Foreign Affairs and International Trade Vote 30, \$984,000 from Public Safety and Emergency Preparedness Vote 50, \$762,800 from Public Safety and Emergency Preparedness Vote 10, \$450,400 from Public Safety and Emergency Preparedness Vote 20, \$400,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, \$279,900 from Public Safety and Emergency Preparedness Vote 1, \$200,000 from National Defence Vote 1, and \$100,000 from Treasury Board Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		
1b		Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State of a salary not to exceed the salary paid	67,274,497	
		Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State of a salary not to exceed the salary paid		50,210,114



to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$2,126,730 from Foreign Affairs and International Trade Vote 5, \$4,498,327 from Foreign Affairs and International Trade Vote 10, \$307,000 from Foreign Affairs and International Trade Vote 30, \$147,500 from Canadian Heritage Vote 1, and \$47,900 from Public Safety and Emergency Preparedness Vote 10, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of

92,475,041

#### Capital expenditures

140,032,132

**5a** Capital expenditures—To authorize the transfer of \$392,700 from Foreign Affairs and International Trade Vote 30, and \$396,000 from Public Safety and Emergency Preparedness Vote 10, *Appropriation Act No. 1, 2009-2010* for the purposes of this Vote and to provide a further amount of

17,668,400

**5b** Capital expenditures—To authorize the transfer of \$203,000 from Foreign Affairs and International Trade Vote 10, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote

25,270,568

**5c** Capital expenditures—To authorize the transfer of \$1,873,750 from Citizenship and Immigration Vote 1, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of

35,013,675

**10** The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2008

726,392,000

**10a** The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program, and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2008—To authorize the transfer of \$100,000 from Public Safety and Emergency Preparedness Vote 5, *Appropriation Act No. 1, 2009-2010* for the purposes of this Vote and to provide a further amount of

88,617,510

**10b** The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2008—To authorize the transfer of \$6,501,192 from Foreign Affairs and International Trade Vote 30, and \$99,120 from Canadian Heritage Vote 1, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of

18,891,223

**10c** The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program and the Anti-Crime Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism and anti-crime assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program, and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
		<p>exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2008</p> <p>To increase from \$22,500,000 to \$38,200,000 the amounts that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel working or engaged abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i>;</p> <p>additional amount required</p> <p>Passeport Canada—Capital expenditures</p>		83,014,479	
	L12c				15,700,000
	15	Canadian Commercial Corporation	10,000,000		
	20	Payments to the Canadian Commercial Corporation	15,191,642		
		Canadian International Development Agency			
	25	Operating expenditures and authority to: <ul style="list-style-type: none"> <li>(a) engage persons for service in developing countries and in countries in transition; and</li> <li>(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to: <ul style="list-style-type: none"> <li>(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment as may be amended, or any other regulations that may be made by the Governor in Council with respect to, and the payment of their expenses or of allowances with respect thereto,</li> <li>(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and</li> <li>(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition</li> </ul> </li> </ul>	203,667,689		
	25a	Operating expenditures and authority to: <ul style="list-style-type: none"> <li>(a) engage persons for service in developing countries and in countries in transition; and</li> <li>(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to: <ul style="list-style-type: none"> <li>(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,</li> <li>(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and</li> <li>(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition—</li> </ul> </li> </ul> <p>To authorize the transfer of \$3,413,904 from Foreign Affairs and International Trade Vote 30, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote</p>			
	25b	Operating expenditures and authority to: <ul style="list-style-type: none"> <li>(a) engage persons for service in developing countries and in countries in transition; and</li> <li>(b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to: <ul style="list-style-type: none"> <li>(i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,</li> <li>(ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and</li> </ul> </li> </ul>			

	(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition—To authorize the transfer of \$11,800,000 from Foreign Affairs and International Trade Vote 30, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
30	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	2,608,224,789
30a	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services—To authorize the transfer of \$23,792 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	142,520,208
30b	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	246,183,000
30c	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services—To authorize the transfer of \$4,000,000 from Foreign Affairs and International Trade Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide the further amount of	90,592,208
32c	Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan	449,533,044
L35	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$215,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1
L35a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$227,032,000 (\$215,032,000 + \$12,000,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1
L35b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$264,532,000 (\$227,032,000 + \$37,500,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1
	<b>International Development Research Centre</b>	
40	Payments to the International Development Research Centre	161,749,534
40b	Payments to the International Development Research Centre—To authorize the transfer of \$170,856 from Health Vote 40, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	7,000,000
40c	Payments to the International Development Research Centre—To authorize the transfer of \$129, 606 from Health Vote 25, and \$75,000 from Health Vote 30, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
	<b>International Joint Commission</b>	
45	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement	8,466,739
50	NAFTA Secretariat—Canadian Section	
	Program expenditures	2,826,947
	<b>Total Ministry—Budgetary</b>	<b>5,063,023,912</b>
	<b>Non-budgetary</b>	<b>1</b>
		<b>1,414,263,970</b>
		<b>15,700,002</b>

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
12		<b>Governor General</b>		
	1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General	16,467,992	
	1b	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General		36,525
		<b>Total Ministry—Budgetary</b>	<b>16,467,992</b>	<b>36,525</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
13		<b>Health</b>		
		<b>Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,788,378,628	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$9,678,000 from Agriculture and Agri-Food Vote 1, and \$675,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		105,764,905
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$8,700,000 from Health Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		4,058,174
	1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$935,000 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		32,133,772
	5	Capital expenditures		40,795,000
	5a	Capital expenditures—To authorize the transfer of \$310,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		2,845,271



5b	Capital expenditures—To authorize the transfer of \$1,453,000 from Health Vote 10, and \$260,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	
5c	Capital expenditures	7,079,134 241,000
10	The grants listed in the Estimates and contributions	
10a	The grants listed in the Estimates and contributions	1,422,740,873
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$5,393,800 from Health Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	96,232,128
10c	The grants listed in the Estimates and contributions	1
	<b>Assisted Human Reproduction Agency of Canada</b>	5,255,971
15	Program expenditures	9,922,840
	<b>Canadian Institutes of Health Research</b>	
20	Operating expenditures	43,240,330
20a	Operating expenditures	876,686,500
25	The grants listed in the Estimates	5,148,192
25a	The grants listed in the Estimates—To authorize the transfer of \$50,000 from Health Vote 1, and \$148,464 from Health Vote 10, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	36,497,489
25b	The grants listed in the Estimates—To authorize the transfer of \$100,000 from Health Vote 10, \$500,000 from Health Vote 15, \$2,027,213 from Health Vote 40, and \$222,916 from Health Vote 50, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	5,573,000
25c	The grants listed in the Estimates—To authorize the transfer of \$50,000 from Health Vote 10, \$500,000 from Health Vote 40, and \$349,835 from Health Vote 50, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
	<b>Hazardous Materials Information Review Commission</b>	
30	Program expenditures	4,855,159
	<b>Patented Medicine Prices Review Board</b>	
35	Program expenditures	10,368,543
	<b>Public Health Agency of Canada</b>	
40	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products	352,686,199
40a	Operating expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$2,365,589 from Health Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	4,690,213
40b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$690,000 from Health Vote 50, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	455,247,423
40c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$55,000 from Health Vote 1, \$1,100,000 from Health Vote 45, \$8,650,000 from Health Vote 50, and \$1,804,873 from Agriculture and Agri-Food Vote 30, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	52,863,518
45	Capital expenditures	9,646,000
45a	Capital expenditures—To authorize the transfer of \$865,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	767,000
45b	Capital expenditures—To authorize the transfer of \$2,069,816 from National Defence Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	4,081,620
45c	Capital expenditures—To authorize the transfer of \$1,883,616 from Health Vote 40, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
50	The grants listed in the Estimates and contributions	
50b	The grants listed in the Estimates and contributions—To authorize the transfer of \$90,000 from Health Vote 10, and \$1,000,000 from Health Vote 40, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	255,381,000
		1



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
	50c	The grants listed in the Estimates and contributions—To authorize the transfer of \$150,000 from Health Vote 25, and \$30,000 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		\$	1
		<b>Total Ministry—Budgetary</b>	4,814,701,072	818,478,815	...
		<b>Non-budgetary</b>	...	...	...
14		<b>Human Resources and Skills Development</b>			
		<b>Department</b>			
	1	Operating expenditures, and			
		(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account; pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services; services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements; and receiving agent services offered to Canadians on behalf of Passport Canada to offset related expenditures incurred in the fiscal year; and			
		(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	586,926,564		
	1a	Operating expenditures, and			
		(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account; pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services; services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements; and receiving agent services offered to Canadians on behalf of Passport Canada to offset related expenditures incurred in the fiscal year; and			
		(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$108,400 from Transport Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		108,589,492	
	1b	Operating expenditures, and			
		(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account; pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services; services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements; and receiving agent services offered to Canadians on behalf of Passport Canada to offset related expenditures incurred in the fiscal year; and			
		(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$463,129 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of			
	1c	Operating expenditures, and			
		(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;			224,000

	(b) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:		
	(i) the provision of Public Access Programs Sector services;		
	(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;		
	(iii) receiving agent services offered to Canadians on behalf of Passport Canada;		
	(iv) services to offset the administration and delivery of Millennium Excellence Awards to eligible students on behalf of the Canada Millennium Scholarship Foundation;		
	(v) the amount charged to any Crown Corporation under section 14(b) of <i>Government Employees Compensation Act</i> in relation to the litigation costs for subrogated claims for Crown Corporations;		
	(vi) the portion of <i>Government Employees Compensation Act</i> departmental or agency subrogated claim settlements related to litigation costs; and		
	(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer \$785,753 from Human Resources and Skills Development Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	1,443,460,358
5	The grants listed in the Estimates and contributions		
5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$835,000 from Transport Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		320,612,200
5b	The grants listed in the Estimates and contributions		20,187,909
5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$524,800 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
7c	Pursuant to section 25(2) of the <i>Financial Administration Act</i> to write off from the Accounts of Canada 935 debits due to Her Majesty in right of Canada amounting to \$87,103 related to overpayments from the Government Annuities Account—To authorize the transfer of \$87,103 from Human Resources and Skills Development Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
	<b>Canada Industrial Relations Board</b>		
10	Program expenditures	11,121,909	
	<b>Canada Mortgage and Housing Corporation</b>		
15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	2,044,709,000	212,900,000
15a	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		
15b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		71,400,000
	<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
20	Program expenditures	1,840,084	
	<b>Canadian Centre for Occupational Health and Safety</b>		
25	Program expenditures	3,828,048	
	<b>Total Ministry—Budgetary</b>	<b>4,091,885,963</b>	<b>733,913,604</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
15		<b>Indian Affairs and Northern Development Department</b>		
	1	Operating expenditures, and <ul style="list-style-type: none"> <li>(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;</li> <li>(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;</li> <li>(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and</li> <li>(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year</li> </ul>	937,703,256	
	1a	Operating expenditures, and <ul style="list-style-type: none"> <li>(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;</li> <li>(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;</li> <li>(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and</li> <li>(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year</li> </ul>		24,456,680
	1b	Operating expenditures, and <ul style="list-style-type: none"> <li>(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;</li> <li>(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;</li> <li>(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and</li> <li>(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$600,000 from Indian Affairs and Northern Development Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> from the purposes of this Vote and to provide a further amount of</li> </ul>		97,276,212
	1c	Operating expenditures, and <ul style="list-style-type: none"> <li>(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;</li> <li>(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;</li> <li>(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and</li> </ul>		

	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$4,792,000 from Indian Affairs and Northern Development Vote 5, \$3,666,785 from Indian Affairs and Northern Development Vote 10, \$79,270 from National Defence Vote 1, and \$25,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> and \$762,648 from Indian Affairs and Northern Development Vote 37b, <i>Appropriation Act No. 4, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	141,341,383
5	Capital expenditures, and	
	(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; and	44,419,000 5,657,871,052
	(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works	
10	The grants listed in the Estimates and contributions	
10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$6,491,721 from Indian Affairs and Northern Development Vote 1, \$559,915 from National Defence Vote 1, \$363,185 from Health Vote 10, and \$120,410 from Fisheries and Oceans Vote 10, \$100,000 from Industry Vote 10, and \$30,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	250,499,920
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$37,868,000 from Indian Affairs and Northern Development Vote 5, and \$205,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	186,872,884
10c	The grants listed in the Estimates and contributions—To authorize the transfer of \$15,000,000 from Indian Affairs and Northern Development Vote 1, and \$418,945 from National Defence Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> and \$1,024,287 from Indian Affairs and Northern Development Vote 39b, <i>Appropriation Act No. 4, 2009-2010</i> for the purposes of this Vote	1
15	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	27,600,000
15a	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	
20	Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures	9,041,850
25	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions	29,939,000
25a	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions	
25b	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions—To authorize the transfer of \$2,222,835 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	225,000
L30	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	1
L35	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	47,403,000 30,400,000
	<b>Canadian Northern Economic Development Agency</b>	
37b	Operating expenditures—To authorize the transfer of \$5,428,803 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	8,260,446
37c	Operating expenditures	31,165
39b	Contributions—To authorize the transfer of \$20,453,808 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	600,000
	<b>Canadian Polar Commission</b>	
40	Program expenditures and contributions	917,000
	<b>First Nations Statistical Institute</b>	
45	Payments to the First Nations Statistical Institute for operating expenditures	4,700,000
	<b>Indian Residential Schools Truth and Reconciliation Commission Secretariat</b>	
50	Program expenditures	18,075,000



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>Registry of the Specific Claims Tribunal</b>		
	55	Program expenditures	2,372,830	272,000
	55b	Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>6,732,638,988</b>	<b>748,435,692</b>
		<b>Non-budgetary</b>	<b>77,803,000</b>	<b>...</b>
<b>16</b>		<b>Industry</b>		
		<b>Department</b>		
	1	Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	320,060,817	47,015,534
	1a	Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	1b	Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		44,005,769
	1c	Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	5	Capital expenditures—To authorize the transfer of \$1,767,100 from Industry Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	9,373,000	
	5a	Capital expenditures—To authorize the transfer of \$3,400,442 from Industry Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		3,794,800
	5b	Capital expenditures—To authorize the transfer of \$1,378,339 from Industry Vote 1, and \$1,449,000 from Industry Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		
	5c	Capital expenditures—To authorize the transfer of \$1,378,339 from Industry Vote 1, and \$1,449,000 from Industry Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		



10	The grants listed in the Estimates and contributions	596,994,609	
10a	The grants listed in the Estimates and contributions	85,724,445	
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,400,000 from Industry Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	189,218,434	
L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	300,000	
L20	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>	500,000	
<b>Canadian Space Agency</b>			
25	Operating expenditures	208,038,769	
25b	Operating expenditures—To authorize the transfer of \$500,000 from Industry Vote 30, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	6,617,033	
30	Capital expenditures	90,082,000	
35	The grants listed in the Estimates and contributions	47,063,000	
35b	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,800,000 from Industry Vote 25, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
35c	The grants listed in the Estimates and contributions—To authorize the transfer of \$200,000 from Industry Vote 25, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
<b>Canadian Tourism Commission</b>			
40	Program expenditures	83,526,219	
<b>Copyright Board</b>			
45	Program expenditures	2,339,604	
45a	Program expenditures—To authorize the transfer of \$215,000 from Industry Vote 1, and \$215,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote	1	
<b>National Research Council of Canada</b>			
50	Operating expenditures	397,574,485	
50a	Operating expenditures	201,918	
50b	Operating expenditures—To authorize the transfer of \$2,123,500 from Industry Vote 60, and \$38,500 from National Defence Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
50c	Operating expenditures—To authorize the transfer of \$250,000 from Public Safety and Emergency Preparedness Vote 30, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
55	Capital expenditures	42,224,000	
55a	Capital expenditures	140,605,000	
60	The grants listed in the Estimates and contributions		
60a	The grants listed in the Estimates and contributions—To authorize the transfer of \$8,215,750 from Industry Vote 50, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	24,000,000	
60c	The grants listed in the Estimates and contributions—To authorize the transfer of \$120,000 from Industry Vote 50, and \$261,862 from Natural Resources Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
<b>Natural Sciences and Engineering Research Council</b>			
65	Operating expenditures	41,394,069	
65a	Operating expenditures	922,904,750	
70	The grants listed in the Estimates	682,837	
70a	The grants listed in the Estimates—To authorize the transfer of \$3,000,000 from Industry Vote 50, and \$1,000,000 from Natural Resources Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purpose of this Vote and to provide a further amount of	59,731,875	
70b	The grants listed in the Estimates—To authorize the transfer of \$410,000 from Industry Vote 65, and \$514,467 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
70c	The grants listed in the Estimates—To authorize the transfer of \$300,000 from Indian Affairs and Northern Development Vote 1, \$300,000 from Indian Affairs and Northern Development Vote 10, and \$250,000 from Health Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1	
<b>Registry of the Competition Tribunal</b>			
75	Program expenditures	1,860,519	

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
		<b>Social Sciences and Humanities Research Council</b>			
	80	Operating expenditures			
	80a	Operating expenditures—To authorize the transfer of \$10,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	23,016,294		841,466
	85	The grants listed in the Estimates			
	85a	The grants listed in the Estimates—To authorize the transfer of \$347,684 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	627,202,000		
	85b	The grants listed in the Estimates—To authorize the transfer of \$251,036 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote			30,959,000
		<b>Standards Council of Canada</b>			1
	90	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	7,129,000		
		<b>Statistics Canada</b>			
	95	Program expenditures, contributions and authority to expend revenue received during the fiscal year	391,909,486		2,373,746
	95a	Program expenditures, contributions and authority to expend revenue received during the fiscal year			31,028
	95b	Program expenditures, contributions and authority to expend revenue received during the fiscal year			
		<b>Total Ministry—Budgetary</b>	3,953,297,621	496,861,097	
		<b>Non-budgetary</b>	800,000		
					...
17		<b>Justice</b>			
		<b>Department</b>			
	1	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	257,388,411		
	1a	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
	1b	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$333,700 from Foreign Affairs and International Trade Vote 30, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote			14,622,680
					1

1c	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown Corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	47,532,311	
5	The grants listed in the Estimates and contributions	370,558,280	
5a	The grants listed in the Estimates and contributions	20,584,000	
5c	To authorize the transfer of \$3,000,000 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		1
10	<b>Canadian Human Rights Commission</b>		
10a	Program expenditures	18,478,251	744,472
10b	Program expenditures		2,682
15	<b>Canadian Human Rights Tribunal</b>		
	Program expenditures	4,026,817	
20	<b>Commissioner for Federal Judicial Affairs</b>		
	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	7,503,659	
20a	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services		295,869
20b	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	1,594,000	182,773
25	<b>Canadian Judicial Council—Operating expenditures</b>		
30	<b>Courts Administration Service</b>		
30b	Program expenditures	54,952,663	34,154
	Program expenditures		
35	<b>Office of the Director of Public Prosecutions</b>		
	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecutions' mandate	141,172,875	
35a	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecutions' mandate		5,133,780
35b	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecutions' mandate—To authorize the transfer of \$762,966 from Justice Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		3,326,396

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
<b>Offices of the Information and Privacy Commissioners of Canada</b>				
	40	Office of the Information Commissioner of Canada—Program expenditures	7,540,131	2,362,650
	40a	Office of the Information Commissioner of Canada—Program expenditures		
	45	Office of the Privacy Commissioner of Canada—Program expenditures	20,101,414	100,000
	45c	Office of the Privacy Commissioner of Canada—Program expenditures		
<b>Supreme Court of Canada</b>				
	50	Program expenditures	21,037,511	12,938
	50a	Program expenditures		2,564
	50b	Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>904,354,012</b>	<b>94,937,271</b>
		<b>Non-budgetary</b>	<b>..</b>	<b>..</b>

18

**National Defence****Department**

Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$31,502,506,064 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$13,129,800,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

- 1a Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$31,502,506,064 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$13,129,800,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$840,812 from Industry Vote 85, and \$333,000 from Industry Vote 70, *Appropriation Act No. 1, 2009-2010* for the purposes of this Vote and to provide a further amount of
- 1b Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$31,502,506,604 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$13,129,800,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies,

1,042,838,079

1c	authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$360,954,976 from National Defence Vote 5, \$1,682,373 from National Defence Vote 10, and \$157,500 from Industry Vote 70, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$31,502,506,064 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$13,129,800,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$110,953,261 from National Defence Vote 5, \$5,000,000 from Natural Resources Vote 1, \$705,480 from Transport Vote 1, and \$52,500 from Industry Vote 85, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	7,249,271
5	Capital expenditures	
5a	Capital expenditures—To authorize the transfer of \$260,000 from National Defence Vote 1, <i>Appropriation Act No. 2, 2009-2010</i>	4,272,889,746
5b	for the purposes of this Vote	290,202,156
5c	of this Vote	
10	The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes	
10a	The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes—To authorize the transfer of \$69,000 from National Defence Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	8,931,000
15	<b>Canadian Forces Grievance Board</b>	
	Program expenditures	5,897,063
20	<b>Military Police Complaints Commission</b>	
20b	Program expenditures	5,664,950
	Program expenditures	721,991
25	<b>Office of the Communications Security Establishment Commissioner</b>	
25a	Program expenditures	1,364,519
	Program expenditure—To authorize the transfer of \$606,000 from National Defence Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote	
	<b>Total Ministry—Budgetary</b>	17,969,529,943
	<b>Non-budgetary</b>	...
		1,349,942,501
		...



## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
19		<b>Natural Resources Department</b>		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	700,338,176	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$123,250 from National Defence Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	31,741,042	
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$755,000 from Environment Vote 1, \$304,767 from Indian Affairs and Northern Development Vote 1, \$145,000 from Indian Affairs and Northern Development Vote 1, \$145,000 from Indian Affairs and Northern Development Vote 10, and \$75,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	129,079,578	
	1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$100,000 from Natural Resources Vote 2b, <i>Appropriation Act No. 4, 2009-2010</i> for the purpose of this Vote		1
	2b	Capital expenditures—To authorize the transfer of \$7,178,500 from Natural Resources Vote 1, and \$1,855,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	456,953,000	1
	5	The grants listed in the Estimates and contributions		
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$50,000 from Transport Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	156,768,000	
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,875,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	94,607,580	
	5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$325,000 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		1

		<b>Atomic Energy of Canada Limited</b>			
10		Payments to Atomic Energy of Canada Limited for operating and capital expenditures			275,000,000
10b		Payments to Atomic Energy of Canada Limited for operating and capital expenditures			182,000,000
10c		Payments to Atomic Energy of Canada Limited for operating and capital expenditures			
		<b>Canadian Nuclear Safety Commission</b>			
15		Program expenditures, the grants listed in the Estimates and contributions			
15a		Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of \$110,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of			4,111,959
15b		Program expenditures, the grants listed in the Estimates and contributions			2,000,000
		<b>Cape Breton Development Corporation<sup>(1)</sup></b>			
20		Payments to the Cape Breton Development Corporation for operating and capital expenditures			73,484,000
		<b>National Energy Board</b>			
25		Program expenditures			39,355,480
25a		Program expenditures			9,590,691
25c		Program expenditures			2,147
		<b>Northern Pipeline Agency</b>			
30		Program expenditures			244,000
30b		Program expenditures			369,000
		<b>Total Ministry—Budgetary</b>		<b>1,419,735,984</b>	<b>885,270,000</b>
		<b>Non-budgetary</b>		<b>...</b>	<b>...</b>
<b>20</b>		<b>Parliament</b>			
		<b>The Senate</b>			
1		Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate		58,659,050	
		<b>House of Commons</b>			
5		Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons		283,523,585	
5b		Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons			2,873,369
5c		Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons			5,712,988
		<b>Library of Parliament</b>			
10		Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament		35,649,170	
10b		Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament			484,000
		<b>Office of the Conflict of Interest and Ethics Commissioner</b>			
15		Program expenditures		6,338,000	

# APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<b>Senate Ethics Officer</b>		
	20	Program expenditures	704,340	50,000
	20c	Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>384,874,145</b>	<b>9,120,357</b>
		<b>Non-budgetary</b>	...	...
<b>21</b>		<b>Privy Council</b>		
		<b>Department</b>		
	1	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	115,611,429	
	1a	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		9,834,482
	1b	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		17,170,875
	1c	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$45,000 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		
		<b>Canadian Intergovernmental Conference Secretariat</b>		
	5	Program expenditures	6,095,252	
		<b>Canadian Transportation Accident Investigation and Safety Board</b>		
	10	Program expenditures	25,634,509	
		<b>Chief Electoral Officer</b>		
	15	Program expenditures	27,396,815	
		<b>Office of the Commissioner of Official Languages</b>		
	20	Program expenditures		
	20b	Program expenditures—To authorize the transfer of \$40,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	17,848,782	
				1

25	Public Appointments Commission Secretariat		945,000	
	Program expenditures			
30	Security Intelligence Review Committee		2,648,846	
	Program expenditures			
	<b>Total Ministry—Budgetary</b>		<b>196,180,633</b>	<b>27,005,359</b>
	<b>Non-budgetary</b>			
22	<b>Public Safety and Emergency Preparedness</b>			
	<b>Department</b>			
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	137,410,011		1,107,025
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
5	The grants listed in the Estimates and contributions		566,774	
5a	The grants listed in the Estimates and contributions		271,362,822	
5b	The grants listed in the Estimates and contributions			1,170,000
5c	The grants listed in the Estimates and contributions—To authorize the transfer of \$6,026,591 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of			11,800,000
	<b>Canada Border Services Agency</b>			27,398,599
10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency			
10a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$1,100,269 from National Defence Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	1,279,813,171		
10b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$500,000 from Transport Vote 1, and \$54,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		8,883,336	
10c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$3,809,437 from Canada Revenue Agency Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote			1
15	Capital expenditures			
15a	Capital expenditures—To authorize the transfer of \$60,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		56,202,000	
15c	Capital expenditures—To authorize the transfer of \$872,031 from Public Safety and Emergency Preparedness Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote			2,800,700
				1

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
		<b>Canadian Security Intelligence Service</b>			
	20	Operating expenditures			
	20a	Operating expenditures	418,021,761	7,010,836	
	20c	Operating expenditures		7,055,712	
	25	Capital expenditures	37,421,000		
	25c	Capital expenditures—To authorize the transfer of \$7,000,000 from Public Safety and Emergency Preparedness Vote 20, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote			1
		<b>Correctional Service</b>			
	30	Operating expenditures, the grants listed in the Estimates, contributions, and			
		(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;			
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;			
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and			
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions			
	30a	Operating expenditures, the grants listed in the Estimates, contributions, and	1,779,200,740		
		(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;			
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;			
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and			
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions—To authorize the transfer of \$250,000 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of			
	30b	Operating expenditures, the grants listed in the Estimates, contributions, and		22,050,971	
		(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;			
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;			
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and			
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions			3,947,325



(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;

- (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;
- (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and
- (d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions—To authorize the transfer of \$84,879 from Public Safety and Emergency Preparedness Vote 40, *Appropriation Act No. 2, 2009-2010* for the purpose of this Vote

Capital expenditures, including payments as contributions to:

- (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and
- (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies
- Capital expenditures, including payments as contributions to:
- (a) aboriginal communities as defined in section 79 of the *Corrections and Conditional Release Act* in connection with the provision of correctional services pursuant to section 81 of that Act; and
- (b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies

#### National Parole Board

Program expenditures

Program expenditures

- Program expenditures—To authorize the transfer of \$80,000 from Public Safety and Emergency Preparedness Vote 30, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of
- Program expenditures—To authorize the transfer of \$50,000 from Public Safety and Emergency Preparedness Vote 30, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote

#### Office of the Correctional Investigator

Program expenditures

Program expenditures

Program expenditures

#### Royal Canadian Mounted Police

Operating expenditures and authority to expend revenue received during the fiscal year

- Operating expenditures and authority to expend revenue received during the fiscal year—To authorize the transfer of \$35,000,000 from Public Safety and Emergency Preparedness Vote 5, and \$2,240,286 from National Defence Vote 1, *Appropriation Act No. 1, 2009-2010* for the purposes of this Vote and to provide a further amount of

Operating expenditures and authority to expend revenue received during the fiscal year—To authorize the transfer of \$2,700,000 from Public Safety and Emergency Preparedness Vote 5, \$9,980,000 from Public Safety and Emergency Vote 55, \$10,138,000 from Public Works and Government Services Vote 1, \$900,000 from National Defence Vote 5, \$222,750 from Transport Vote 1, and \$122,750 from Indian Affairs and Northern Development Vote 1, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of

Operating expenditures, and authority to expend revenue received during the fiscal year—To authorize the transfer of \$2,701,167 from Public Safety and Emergency Preparedness Vote 5, \$69,731,625 from Public Safety and Emergency Preparedness Vote 55, and \$20,000 from National Defence Vote 5, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of

Capital expenditures

Capital expenditures—To authorize the transfer of \$47,500 from National Defence Vote 5, *Appropriation Act No. 1, 2009-2010* for the purposes of this Vote and to provide a further amount of

Capital expenditures—To authorize the transfer of \$850,000 from National Defence Vote 5, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of

1

230,800,000

16,000,000

41,028,885

484,500

293,239

1

2,821,536

78,352

372,754

1,814,593,835

210,960,447

255,764,673

143,989,066

316,539,069

12,704,275

37,559,657

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
60		The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	97,123,596	
60b		The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board		8,382,780
65		<b>Royal Canadian Mounted Police External Review Committee</b>	953,239	
65a		Program expenditures		1
65b		Program expenditures—To authorize the transfer of \$480,000 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote		300,752
		Program expenditures		
70		<b>Royal Canadian Mounted Police Public Complaints Commission</b>		
70a		Program expenditures	4,655,005	2,660,673
		Program expenditures		
		<b>Total Ministry—Budgetary</b>	<b>6,487,946,670</b>	<b>783,342,453</b>
		<b>Non-budgetary</b>	<b>..</b>	<b>..</b>
23		<b>Public Works and Government Services</b>		
1		Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,947,477,413	
1a		Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; contributions, authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		279,043,899
1b		Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; contributions, authority to spend revenue received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$73,290,298 from Public Works and Government Services Vote 5, and \$518,000 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		
1c		Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; contributions, authority to spend revenue received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		152,616,855

of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$1,082,564 from Public Works and Government Services Vote 5, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote

- 5 Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services 349,069,887
- 5a Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services
- 5b Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services 70,920,000
- 6a Real Property Services Revolving Fund—In accordance with section 12 of the *Revolving Funds Act* R.S.C. 1985, C.-R-8, to amend subsection 5(3) of that Act by increasing from \$150,000,000 to \$300,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues. In accordance with section 12 of the *Revolving Funds Act* R.S.C. 1985, C.-R-8, to amend subsection 5(3) of that Act by decreasing from \$300,000,000 to \$150,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2011 15,438,934
- 7b Government Telecommunications and Informatics Common Services Revolving Fund—In accordance with section 12 of the *Revolving Funds Act* R.S.C. 1985, C.-R-8, to amend subsection 5.2(3) of that Act by increasing from \$20,000,000 to \$40,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues. In accordance with section 12 of the *Revolving Funds Act* R.S.C. 1985, C.-R-8, to amend subsection 5.2(3) of the Act by decreasing from \$40,000,000 to \$20,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2010 1

**Total Ministry—Budgetary** **2,296,547,300**

**Non-budgetary** **...**

24

**Transport**

**Department**

- 1 Operating expenditures, and
- (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;
- (b) authority for the payment of commissions for revenue collection pursuant to the *Aeronautics Act*;
- (c) authority to expend revenue received during the fiscal year; and
- (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year
- 1a Operating expenditures, and
- (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;
- (b) authority for the payment of commissions for revenue collection pursuant to the *Aeronautics Act*;
- (c) authority to expend revenues received during the fiscal year; and
- (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$4,490,322 from National Defence Vote 1, *Appropriation Act No. 1, 2009-2010* for the purposes of this Vote and to provide a further amount of
- 1b Operating expenditures, and
- (a) authority to make expenditures on other than federal property in the course of or arising out of exercise of jurisdiction in aeronautics;
- (b) authority for the payment of commissions for revenue collection pursuant to the *Aeronautics Act*;
- (c) authority to expend revenue received during the fiscal year; and
- (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$35,000 from Transport Vote 55, \$471,668 from National Defence Vote 5, and \$96,100 from National Defence Vote 1, *Appropriation Act No. 2, 2009-2010* for the purposes of this Vote and to provide a further amount of

## APPENDIX 1

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	1c	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ; (c) authority to expend revenue received during the fiscal year; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$3,339,000 from Transport Vote 5, \$721,948 from Transport Vote 10, and \$88,920 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote		
5		Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	80,929,500	1
5a		Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies—To authorize the transfer of \$100,000,000 from Transport Vote 10, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	2,073,750	
5b		Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	3,283,563	
10		The grants listed in the Estimates and contributions	16,000,000	
10a		The grants listed in the Estimates and contributions	5,610,046	
10b		The grants listed in the Estimates and contributions		
		<b>Canada Post Corporation</b>		
15		Payments to the Canada Post Corporation for special purposes	72,210,000	652,000
15c		Payments to the Canada Post Corporation for special purposes		
17b		In accordance with section 28 of the <i>Canada Post Corporation Act</i> and section 101 and subsection 127(3) of the <i>Financial Administration Act</i> to authorize the Canada Post Corporation to borrow otherwise than from the Crown not exceeding from time to time an aggregate outstanding amount of \$2,500,000,000 in accordance with terms and conditions approved by the Minister of Finance		1
		<b>Canadian Air Transport Security Authority</b>		
20		Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	262,479,000	197,605,000
20b		Payments to the Canadian Air Transport Security Authority for operating and capital expenditures		9,359,000
20c		Payments to the Canadian Air Transport Security Authority for operating and capital expenditures		
		<b>Canadian Transportation Agency</b>		
25		Program expenditures	22,932,848	
		<b>Federal Bridge Corporation Limited</b>		
30		Payments to the Federal Bridge Corporation Limited	40,895,000	
		<b>Marine Atlantic Inc.</b>		
35		Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	101,283,000	



35b	Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	25,050,000
35c	Payments to Marine Atlantic Inc. in respect of (a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and (b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service	
	<b>National Capital Commission</b>	
40	Payments to the National Capital Commission for operating expenditures	79,626,767
40a	Payments to the National Capital Commission for operating expenditures	52,000
40b	Payments to the National Capital Commission for operating expenditures	1,961,167
45	Payments to the National Capital Commission for capital expenditures	
45a	Payments to the National Capital Commission for operating expenditures—To authorize the transfer of \$380,000,000 from National Defence Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	1,000,000
45b	Payments to the National Capital Commission for capital expenditures—To authorize the transfer of \$640,000 from Transport Vote 40, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
	<b>Office of Infrastructure of Canada</b>	
50	Operating expenditures	40,282,817
50a	Operating expenditures	13,245,614
50b	Operating expenditures—To authorize the transfer of \$6,805,267 from Transport Vote 55, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	2,584,173
55	Contributions	7,670,857
55a	Contributions	548,161,172
55b	Contributions—To authorize the transfer of \$6,000,000 from Transport Vote 10, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	
	<b>Old Port of Montreal Corporation Inc.</b>	
60	Payments to the Old Port of Montreal Corporation Inc.	19,800,000
60b	Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures—To authorize the transfer of \$803,334 from Public Works and Government Services Vote 1, and \$2,791,665 from Public Works and Government Services Vote 5, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote	1
	<b>The Jacques Cartier and Champlain Bridges Incorporated</b>	
65	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	46,618,000
65a	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	37,599,416
65b	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	18,902,522
	<b>Transportation Appeal Tribunal of Canada</b>	
70	Program expenditures	1,219,247
70a	Program expenditures—To authorize the transfer of \$271,080 from Transport Vote 1, <i>Appropriation Act No. 1, 2009-2010</i> for the purposes of this vote and to provide a further amount of	98,000



### Authorities Granted in Current Year Appropriation Acts—Continued

8,141,104

5	Vote 40, \$45,178 from Fisheries and Oceans Vote 1, \$43,591 from Health Vote 1, \$26,400 from Industry Vote 1, \$18,819 from Industry Vote 50, \$31,186 from Atlantic Canada Opportunities Agency Vote 1, \$1,767 from Economic Development Agency of Canada for the Regions of Quebec Vote 1, and \$1,637 from Privy Council Vote 15, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of	855,500
10	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations and to provide for miscellaneous, urgent or unforeseen expenditures not otherwise provided for, including grants and contributions not listed in the Estimates and the increase of the amount of grants listed in these, where those expenditures are within the legal mandate of a government organization, and authority to re-use any sums allotted and repaid to this appropriation from other appropriations	750,000,000
10c	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	6,636,000
15b	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	875,368
15c	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>	713,291,362
20	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	196,414,739
20a	Public Service Insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	2,103,043,839
25	Operating budget carry forward—Subject to the approval of the Treasury Board, to supplement other appropriations for the operating budget carry forward from the previous fiscal year	1,200,000,000
30	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	74,905,000
30c	Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	500,000,000
35	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	100,000,000
	Budget Implementation Initiatives—Subject to the approval of the Treasury Board and between the period commencing April 1, 2009 and ending June 30, 2009, to supplement other appropriations and to provide any appropriate Ministers with appropriations for initiatives announced in the Budget of January 27, 2009, including new grants and the increase of the amounts of grants listed in the Estimates, where the amounts of the expenditures are not otherwise provided for and where the expenditures are within the legal mandates of the government organizations	3,000,000,000
40	<b>Canada School of Public Service</b>	58,329,816
40a	Program expenditures	
	Program expenditures	796,860
45	<b>Office of the Commissioner of Lobbying</b>	
	Program expenditures	4,120,416

## APPENDIX I

## Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Office of the Public Sector Integrity Commissioner		
	50	Program expenditures	6,033,000	
		Public Service Human Resources Management Agency of Canada		
	55	Program expenditures	61,126,858	
		Total Ministry—Budgetary	7,864,663,810	1,095,279,934
		Non-budgetary	...	...
26		Veterans Affairs		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities, to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c. V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	939,410,115	
	1a	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities, to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c. V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		2,639,741
	1b	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities, to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c. V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		375,147
	1c	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities, to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c. V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$50,000 from National Defence Vote 1, <i>Appropriation Act No. 2, 2009-2010</i> for the purposes of this Vote and to provide a further amount of		810,134

## Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5	Capital expenditures	11,103,000	
	10	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	2,364,294,000	
	10b	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board		123,959,000
	10c	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board		5,340,000
	15	Veterans Review and Appeal Board—Operating expenditures	9,711,000	
		<b>Total Ministry—Budgetary</b>	<b>3,324,518,115</b>	<b>133,124,022</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
27		<b>Western Economic Diversification</b>		
	1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	41,724,721	
	1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		10,217,938
	1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	195,245,102	769,095
	5	The grants listed in the Estimates and contributions		710,000
	5a	The grants listed in the Estimates and contributions		62,343,463
	5b	The grants listed in the Estimates and contributions		
		<b>Total Ministry—Budgetary</b>	<b>236,969,823</b>	<b>74,040,496</b>
		<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
		<b>Total Government—Budgetary</b>	<b>85,677,539,084</b>	<b>11,634,259,634</b>
		<b>Non-budgetary</b>	<b>78,603,002</b>	<b>311,540,002</b>

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Cape Breton Development Corporation was transferred from Natural Resources to Atlantic Canada Opportunities Agency.

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	<b>Agriculture and Agri-Food</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	63,662,478	443,402,790
	Contributions in support of the Assistance to the Pork Industry Initiative	78,422	188,000,000
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	369,184,000	125,000,000
	Contribution payments for the AgriStability program	440,600,000	(110,000,000)
	Contribution payments for the AgriInsurance program	225,132,000	
	Grant payments for the AgriStability program	139,400,000	
	Grant payments for the AgriInvest program	54,200,000	
	Grant payments for the Agricultural Disaster Relief program / AgriRecovery	20,089,000	
	Contribution payments for the AgriInvest program	165,020,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	54,200,000	
	Contribution payments for the Agricultural disaster relief program—AgriRecovery	5,000,000	5,000,000
	Canadian Cattlemen's Association Legacy Fund	4,000,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	200,000	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	(415)	
	Canadian Pari-Mutuel Agency Revolving Fund		
	<b>Canadian Food Inspection Agency</b>		
	Contribution to employee benefit plans	67,258,355	
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	
3	<b>Canadian Grain Commission</b>		
	Contributions to employee benefit plans	560,831	
	Canadian Grain Commission Revolving Fund ( <i>Appropriation Act No. 4, 1994-95</i> )	(120,001)	
	<b>Total Ministry—Budgetary</b>	<b>1,609,964,670</b>	<b>651,402,790</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
	<b>Atlantic Canada Opportunities Agency</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	7,599,392	2,000
	Minister of State—Motor car allowance		49,130,000
	Community Adjustment Fund		
	<b>Total Ministry—Budgetary</b>	<b>7,599,392</b>	<b>49,132,000</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>



## Canada Revenue Agency

Contributions to employee benefit plans 413,422,723  
 Minister of National Revenue—Salary and motor car allowance 78,422  
 Children's special allowance payments (*Children's Special Allowances Act*) 221,000,000  
 Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Revenue Agency Act* 204,803,000  
 Payments to private collection agencies pursuant to section 17.1 of the *Financial Administration Act* 5,279,000  
 Payments to provinces under the *Softwood Lumber Products Export Charge Act* 429,000,000

## Total Ministry—Budgetary

1,273,583,145

...

## Non-budgetary

...

## Canadian Heritage

## Department

Contributions to employee benefit plans 26,928,661  
 Minister of Canadian Heritage—Salary and motor car allowance 78,422  
 Salaries of the Lieutenant-Governors (*Salaries Act*) 1,196,000  
 Minister of State (Sport)—Motor car allowance 2,000  
 Payments under the *Lieutenant-Governors Superannuation Act* 637,000  
 Supplementary retirement benefits—Former Lieutenant-Governors 182,000

## Canadian Radio-television and Telecommunications Commission

Contributions to employee benefit plans 5,352,375

## Library and Archives of Canada

Contributions to employee benefit plans 11,166,816

## National Battlefields Commission

Contributions to employee benefit plans 364,534  
 Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act* 1,600,000

## Public Service Commission

Contributions to employee benefit plans 11,952,164

## Public Service Labour Relations Board

Contributions to employee benefit plans 750,680

## Public Service Staffing Tribunal

Contributions to employee benefit plans 11,452

## Registry of the Public Servants Disclosure Protection Tribunal

Contributions to employee benefit plans 183,600

## Status of Women—Office of the Co-ordinator

Contributions to employee benefit plans 1,113,315

Minister of State—Motor car allowance 2,000

## Total Ministry—Budgetary

61,517,019

...

## Non-budgetary

...

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
6	<b>Citizenship and Immigration</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	43,947,958	
	Minister of Citizenship and Immigration—Salary and motor car allowance	78,422	
	(L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i>	1	
	<b>Immigration and Refugee Board of Canada</b>		
	Contributions to employee benefit plans	12,566,417	
	<b>Total Ministry—Budgetary</b>	<b>56,592,797</b>	...
	<b>Non-budgetary</b>	<b>1</b>	...
7	<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
	Contributions to employee benefit plans	5,112,640	96,836,137
	Community Adjustment Fund		2,000
	Minister of State—Motor car allowance		
	<b>Total Ministry—Budgetary</b>	<b>5,112,640</b>	<b>96,838,137</b>
	<b>Non-budgetary</b>	...	...
8	<b>Environment</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	81,899,061	
	Minister of the Environment—Salary and motor car allowance	78,422	
	<b>Canadian Environmental Assessment Agency</b>		
	Contributions to employee benefit plans	2,849,936	
	<b>National Round Table on the Environment and the Economy</b>		
	Contributions to employee benefit plans	401,548	
	<b>Parks Canada Agency</b>		
	Contributions to employee benefit plans	42,653,777	
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	111,000,000	
	<b>Total Ministry—Budgetary</b>	<b>238,882,744</b>	...
	<b>Non-budgetary</b>	...	...

## Department

Contributions to employee benefit plans	11,549,045	
Minister of Finance—Salary and motor car allowance	78,422	
Interest and other costs ( <i>Financial Administration Act</i> )	31,868,000,000	(1,209,000,000)
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	23,987,062,000	
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i> )	16,086,136,000	(1,901,136,000)
Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	10,860,781,000	
Payments to the Canadian Securities Regulation Regime Transition Office ( <i>Canadian Securities Regulation Regime Transition Office Act</i> )		11,000,000
Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	2,497,926,000	
Payments to International Development Association ( <i>Bretton Woods and Related Agreements Act</i> )	384,280,000	
Wait Times Reduction Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i> )	250,000,000	
Payment to Ontario related to the Canada Health Transfer ( <i>Budget Implementation Act, 2007</i> )		489,058,000
Transitional Adjustment Payment to Nova Scotia ( <i>Budget Implementation Act, 2009</i> )		74,188,000
Purchase of domestic coinage ( <i>Royal Canadian Mint Act</i> )		(25,000,000)
Youth allowances recovery ( <i>Constitution Acts, 1867-1982</i> , and other statutory authorities)	150,000,000	
Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i> )	32,000,000	
(L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development ( <i>European Bank for Reconstruction and Development Agreement Act</i> )—Capital subscriptions	(688,935,000)	66,566,000
(L) Advances to the Business Development Bank of Canada with regards to the Canadian Secured Credit Facility ( <i>Business Development Bank of Canada Act</i> )	(3,124,006,000)	299,844,000
	123,000,000	66,000,000
	1,749,000	
		12,000,000,000

## Auditor General

Contributions to employee benefit plans

9,542,770

## Canadian International Trade Tribunal

Contributions to employee benefit plans

1,151,170

## Financial Transactions and Reports Analysis Centre of Canada

Contributions to employee benefit plans

4,219,203

## Office of the Superintendent of Financial Institutions

Spending of revenues pursuant to subsection 17(2) of the *Office of the Superintendent of Financial Institutions Act*

1

<b>Total Ministry—Budgetary</b>	<b>82,452,784,611</b>	<b>(2,128,480,000)</b>
<b>Non-budgetary</b>	<b>1,749,000</b>	<b>12,000,000,000</b>

## Fisheries and Oceans

Contributions to employee benefit plans

120,445,703

Minister of Fisheries and Oceans—Salary and motor car allowance

78,422

<b>Total Ministry—Budgetary</b>	<b>120,524,125</b>	<b>...</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
11	<b>Foreign Affairs and International Trade</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	74,513,572	
	Minister of Foreign Affairs—Salary and motor car allowance	78,422	
	Minister of International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics—Salary and motor car allowance	78,422	
	Minister of State of Foreign Affairs (Americas)—Motor car allowance	24,054,000	2,000
	Passport Office Revolving Fund ( <i>Revolving Funds Act</i> )		
	Payments to Export Development Canada to discharge obligations incurred pursuant to section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	1,000,000	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i> for the purpose of facilitating and developing trade between Canada and other countries	(120,500,000)	12,420,500,000
	<b>Canadian International Development Agency</b>		
	Contributions to employee benefit plans	25,955,378	
	Minister for International Cooperation—Salary and motor car allowance	78,422	
	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>	231,336,000	
	<b>International Joint Commission</b>		
	Contributions to employee benefit plans	543,986	
	<b>NAFTA Secretariat—Canadian Section</b>		
	Contributions to employee benefit plans	187,500	
	<b>Total Ministry—Budgetary</b>	<b>358,075,702</b>	<b>2,000</b>
	<b>Non-budgetary</b>	<b>(120,500,000)</b>	<b>12,420,500,000</b>
12	<b>Governor General</b>		
	Contributions to employee benefit plans	1,940,209	
	Annuities payable under the <i>Governor General's Act</i>	413,000	
	Salary of the Governor General ( <i>Governor General's Act</i> )	126,000	
	<b>Total Ministry—Budgetary</b>	<b>2,479,209</b>	<b>...</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## Department

Contributions to employee benefit plans 116,664,761  
 Minister of Health—Salary and motor car allowance 78,422

## Assisted Human Reproduction Agency of Canada

Contributions to employee benefit plans 593,103

## Canadian Institutes of Health Research

Contributions to employee benefit plans 4,398,976

## Hazardous Materials Information Review Commission

Contributions to employee benefit plans 699,767

## Patented Medicine Prices Review Board

Contributions to employee benefit plans 989,492

## Public Health Agency of Canada

Contributions to employee benefit plans 30,286,506

## Total Ministry—Budgetary

Non-budgetary 153,711,027 .. ..

## Human Resources and Skills Development

## Department

Contributions to employee benefit plans 221,273,059

Minister of Human Resources and Skills Development—Salary and motor car allowance 78,422

Minister of Labour—Salary and motor car allowance 78,422

Old age security payments (*Old Age Security Act*) 26,549,000,000

Guaranteed income supplement payments (*Old Age Security Act*) 8,091,000,000

Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families 192,000,000

Universal Child Care Benefit (*Universal Child Care Benefit Payments Act*) 10,000,000

Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children 14,000,000

Allowance payments (*Old Age Security Act*) 626,000,000

Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act* 557,000,000

Canada study grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act* 300,872,000

Payments of compensation respecting government employees (*Government Employees Compensation Act*) and merchant seamen 14,587,014

(*Merchant Seamen Compensation Act*) 979,234

Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries 40,000,000

access to post-secondary education for children from low-income families 43,000,000

The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act* 31,867,000

The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act* 11,016,376)

Civil service insurance actuarial liability adjustments 4,550,000

Supplementary retirement benefits—Annuities agents' pensions (*Supplementary Retirement Benefits Act*) 1,411,607

The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act* 35,000

Wage Earner Protection Program payments to eligible applicants owed wages and vacation pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility (*Wage Earner Protection Act*) 18,000

Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries 31,200,000

to encourage long-term financial security of eligible individuals with disabilities 25,000,000

1,900,000



## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities (L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	3,300,000 595,969,000	243,843,164
	<b>Canada Industrial Relations Board</b>		
	Contributions to employee benefit plans	1,464,704	
	<b>Canada Mortgage and Housing Corporation</b>		
	Renovation and Retrofit of Social Housing		425,000,000
	Housing for Low-income Seniors		200,000,000
	Northern Housing		100,000,000
	First Nations Housing		62,500,000
	Housing for Persons with Disabilities		25,000,000
	(L) Advances under the <i>National Housing Act</i>		1,226,800,000
	(L) Insured Mortgage Purchase Program		50,000,000,000
	(L) Low-cost loans to municipalities for improvements to housing-related and community infrastructure	(205,794,000)	1,000,000,000
	(L) Low-cost loans for new construction projects to eligible First Nations		45,000,000
	<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
	Contributions to employee benefit plans	168,144	
	<b>Canadian Centre for Occupational Health and Safety</b>		
	Contributions to employee benefit plans	1,026,808	
	<b>Total Ministry—Budgetary</b>	<b>39,559,451,559</b>	<b>785,453,158</b>
	<b>Non-budgetary</b>	<b>390,175,000</b>	<b>52,515,643,164</b>
<b>15</b>	<b>Indian Affairs and Northern Development</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	61,093,718	15,574,834
	Community Adjustment Fund		75,000,000
	Transfer payments in connection with First Nations infrastructure for on-reserve housing ( <i>Budget Implementation Act, 2009</i> )	78,422	
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	65,525,000	8,964,000
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts		
	Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	17,987,000	
	Liabilities in respect of loan guarantees made to Indians for housing and economic development ( <i>Indian Act</i> )	2,000,000	
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	1,472,000	
	Indian annuities treaty payments ( <i>Indian Act</i> )	1,400,000	
	Grassy Narrows and Islington Bands Mercury Disability Board ( <i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i> )	15,000	
	<b>Canadian Polar Commission</b>		
	Contributions to employee benefit plans	70,550	

# **Indian Residential Schools Truth and Reconciliation Commission Secretariat**

Contributions to employee benefit plans	510,000	
<b>Registry of the Specific Claims Tribunal</b>		
Contributions to employee benefit plans	195,332	
<b>Total Ministry—Budgetary</b>	<b>150,347,022</b>	<b>99,538,834</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
<b>16 Industry</b>		
<b>Department</b>		
Contributions to employee benefit plans	49,373,558	2,000
Minister of State (Small Business and Tourism)—Motor car allowance		2,000
Minister of State (Science and Technology)—Motor car allowance		
Minister of Industry—Salary and motor car allowance	78,422	
Grant to Genome Canada	88,800,000	
Liabilities under the <i>Canada Small Business Financing Act</i>	83,915,000	23,685,000
Community Adjustment Fund		165,592,868
Improving Infrastructure at Universities and Colleges		500,000,000
Grant to CANARIE Inc. to operate and develop the next generation of Canada's advanced research network (CANet 5)	29,000,000	
Grant to the Perimeter Institute for Theoretical Physics	10,000,000	
Canadian Intellectual Property Office Revolving Fund ( <i>Revolving Funds Act</i> )	(1,202,512)	
Liabilities under the <i>Small Business Loans Act</i>	1,650,000	(1,150,000)
<b>Canadian Space Agency</b>		
Contributions to employee benefit plans	9,903,821	
<b>Copyright Board</b>		
Contributions to employee benefit plans	284,683	
<b>National Research Council of Canada</b>		
Contributions to employee benefit plans	45,732,561	
Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	79,023,000	
<b>Natural Sciences and Engineering Research Council</b>		
Contributions to employee benefit plans	4,104,154	
<b>Registry of the Competition Tribunal</b>		
Contributions to employee benefit plans	151,048	
<b>Social Sciences and Humanities Research Council</b>		
Contributions to employee benefit plans	2,393,141	
<b>Statistics Canada</b>		
Contributions to employee benefit plans	62,481,221	
<b>Total Ministry—Budgetary</b>	<b>465,688,097</b>	<b>688,131,868</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
17	<b>Justice</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	61,403,885	
	Minister of Justice and Attorney General of Canada—Salary and motor car allowance	78,422	
	<b>Canadian Human Rights Commission</b>		
	Contributions to employee benefit plans	2,172,983	
	<b>Canadian Human Rights Tribunal</b>		
	Contributions to employee benefit plans	378,899	
	<b>Commissioner for Federal Judicial Affairs</b>		
	Contributions to employee benefit plans	785,002	
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office ( <i>Judges Act</i> )	414,853,000	
	<b>Courts Administration Service</b>		
	Contributions to employee benefit plans	6,121,487	
	<b>Office of the Director of Public Prosecutions</b>		
	Contributions to employee benefit plans	14,794,738	
	<b>Offices of the Information and Privacy Commissioners of Canada</b>		
	Contributions to employee benefit plans	3,187,195	
	<b>Supreme Court of Canada</b>		
	Contributions to employee benefit plans	2,179,996	
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office ( <i>Judges Act</i> )	5,388,000	
	<b>Total Ministry—Budgetary</b>	<b>511,343,607</b>	...
	<b>Non-budgetary</b>	...	...
18	<b>National Defence</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	303,663,729	
	Contributions to employee benefit plans—Members of the Military	971,633,593	
	Minister of National Defence—Salary and motor car allowance	78,422	
	Payments under the <i>Supplementary Retirement Benefits Act</i>	6,079,000	
	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,318,900	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan ( <i>Appropriation Act No. 4, 1968</i> )	83,700	
	<b>Canadian Forces Grievance Board</b>		
	Contributions to employee benefit plans	561,181	

19	<b>Military Police Complaints Commission</b>		308,330	...
	Contributions to employee benefit plans			
	<b>Office of the Communications Security Establishment Commissioner</b>			
	Contributions to employee benefit plans		129,506	...
	<b>Total Ministry—Budgetary</b>		<b>1,283,856,361</b>	...
	<b>Non-budgetary</b>			...
19	<b>Natural Resources</b>			
	<b>Department</b>			
	Contributions to employee benefit plans		53,186,112	
	Minister of Natural Resources—Salary and motor car allowance		78,422	
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund ( <i>Canada-Newfoundland Atlantic Accord Implementation Act</i> )		2,045,889,000	(640,751,000)
	Payments to the Nova Scotia Offshore Revenue Account ( <i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i> )		351,477,000	(51,677,000)
	Contribution to the Canada/Newfoundland Offshore Petroleum Board ( <i>Canada-Newfoundland Atlantic Accord Implementation Act</i> )		7,200,000	
	Contribution to the Canada/Nova Scotia Offshore Petroleum Board ( <i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i> )		3,400,000	
	In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia ( <i>Canada-Nova Scotia Oil and Gas Agreement Act</i> )		1,383,000	
	Newfoundland fiscal equalization offset payments			
	Grant to the Canada Foundation for Sustainable Development Technology		20,000,000	465,288,000
	<b>Canadian Nuclear Safety Commission</b>			
	Contributions to employee benefit plans		4,463,706	
	Expenditures pursuant to paragraph 29,1(1) of the <i>Financial Administration Act</i>		97,597,176	
	<b>National Energy Board</b>			
	Contributions to employee benefit plans		5,024,941	
	<b>Northern Pipeline Agency</b>			
	Contributions to employee benefit plans		20,230	
	<b>Total Ministry—Budgetary</b>		<b>2,589,719,587</b>	(227,140,000)
	<b>Non-budgetary</b>		...	...
20	<b>Parliament</b>			
	<b>The Senate</b>			
	Contributions to employee benefit plans		6,601,550	
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account		25,345,200	
	<b>House of Commons</b>			
	Contributions to employee benefit plans		34,808,206	
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account		108,209,158	4,996,156
	<b>Library of Parliament</b>			
	Contributions to employee benefit plans		4,657,830	

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>Office of the Conflict of Interest and Ethics Commissioner</b>		
	Contributions to employee benefit plans	767,210	
	<b>Senate Ethics Officer</b>		
	Contributions to employee benefit plans	101,660	
	<b>Total Ministry—Budgetary</b>	<b>180,490,814</b>	<b>4,996,156</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
<b>21</b>	<b>Privy Council</b>		
	<b>Department</b>		
	Contributions to employee benefit plans	12,774,037	
	Prime Minister—Salary and motor car allowance	161,522	
	Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie		
	Salary and motor car allowance	78,422	
	Minister of State and Chief Government Whip—Motor car allowance		
	Minister of State(Democratic Reform)—Motor car allowance		
	Leader of the Government in the Senate—Salary and motor car allowance	78,422	2,000
	Leader of the Government in the House of Commons—Salary and motor car allowance	78,422	2,000
	<b>Canadian Intergovernmental Conference Secretariat</b>		
	Contributions to employee benefit plans	429,633	
	<b>Canadian Transportation Accident Investigation and Safety Board</b>		
	Contributions to employee benefit plans	3,309,476	
	<b>Chief Electoral Officer</b>		
	Contributions to employee benefit plans	4,657,459	
	Expenses of elections ( <i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i> )	87,315,500	25,000,000
	Salary of the Chief Electoral Officer	265,300	
	<b>Office of the Commissioner of Official Languages</b>		
	Contributions to employee benefit plans	2,086,713	
	<b>Public Appointments Commission Secretariat</b>		
	Contributions to employee benefit plans	118,490	
	<b>Security Intelligence Review Committee</b>		
	Contributions to employee benefit plans	277,074	
	<b>Total Ministry—Budgetary</b>	<b>111,630,470</b>	<b>25,004,000</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>



## Public Safety and Emergency Preparedness

<b>Department</b>		
Contributions to employee benefit plans	13,234,657	
Minister of Public Safety—Salary and motor car allowance	78,422	
<b>Canada Border Services Agency</b>		
Contributions to employee benefit plans	147,013,748	
<b>Canadian Security Intelligence Service</b>		
Contributions to employee benefit plans	40,914,607	
<b>Correctional Service</b>		
Contributions to employee benefit plans	194,516,132	
<b>National Parole Board</b>		
Contributions to employee benefit plans	5,149,015	
<b>Office of the Correctional Investigator</b>		
Contributions to employee benefit plans	354,711	
<b>Royal Canadian Mounted Police</b>		
Contributions to employee benefit plans	51,869,391	
Pensions and other employee benefits—Members of the Force	344,080,159	
Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	23,000,000	(3,000,000)
<b>Royal Canadian Mounted Police External Review Committee</b>		
Contributions to employee benefit plans	120,910	
<b>Royal Canadian Mounted Police Public Complaints Commission</b>		
Contributions to employee benefit plans	526,151	
<b>Total Ministry—Budgetary</b>	<b>820,857,903</b>	<b>(3,000,000)</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## Public Works and Government Services

Contributions to employee benefit plans	78,433,167	
Minister of Public Works and Government Services— Salary and motor car allowance	78,422	
Translation Bureau Revolving Fund	5,062,000	
Real Property Services Revolving Fund	10,000,000	
Telecommunications and Informatics Common Services Revolving Fund	6,090,040	
Consulting and Audit Canada Revolving Fund	(3,567,230)	
Real Property Disposition Revolving Fund	(5,200,000)	
<b>Total Ministry—Budgetary</b>	<b>90,896,399</b>	<b>...</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

## Transport

<b>Department</b>		
Contributions to employee benefit plans	66,339,852	
Minister of Transport—Salary and motor car allowance	78,422	
Minister of State—Motor car allowance		2,000
Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>	57,771,301	(1,103,227)
Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	47,700,000	21,522,000
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i> )	3,300,000	

## APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts <sup>(1)</sup>—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<b>Canadian Transportation Agency</b>		
	Contributions to employee benefit plans	3,219,094	
	<b>Office of Infrastructure of Canada</b>		
	Infrastructure Stimulus Fund		1,106,156,241
	Provincial-Territorial Infrastructure Base Funding Program		255,000,000
	Communities Component of the Building Canada Fund		114,754,911
	Green Infrastructure Fund		13,666,000
	Contributions to employee benefit plans	3,357,469	
	<b>Transportation Appeal Tribunal of Canada</b>		
	Contributions to employee benefit plans	118,192	
	<b>Total Ministry—Budgetary</b>	<b>181,884,330</b>	<b>1,509,997,925</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>
<b>25</b>	<b>Treasury Board</b>		
	<b>Secretariat</b>		
	Contributions to employee benefit plans	22,024,436	
	President of the Treasury Board—Salary and motor car allowance	78,422	
	Payments under the <i>Public Service Pension Adjustment Act</i>	20,000	
	<b>Canada School of Public Service</b>		
	Contributions to employee benefit plans	5,859,719	9,657,290
	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	50,000,000	
	<b>Office of the Commissioner of Lobbying</b>		
	Contributions to employee benefit plans	408,071	
	<b>Office of the Public Sector Integrity Commissioner</b>		
	Contributions to employee benefit plans	505,240	
	<b>Public Service Human Resources Management Agency of Canada</b>		
	Contributions to employee benefit plans	7,731,455	
	<b>Total Ministry—Budgetary</b>	<b>86,627,343</b>	<b>9,657,290</b>
	<b>Non-budgetary</b>	<b>...</b>	<b>...</b>

**Veterans Affairs**

Contributions to employee benefit plans  
 Minister of Veterans Affairs—Salary and motor car allowance  
 Veterans insurance actuarial liability adjustment (*Veterans Insurance Act*)  
 Repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*  
 Returned soldiers insurance actuarial liability adjustment (*The Returned Soldiers' Insurance Act*)  
 Re-establishment credits under section 8 of the *War Service Grants Act*

39,323,740  
 78,422  
 175,000  
 10,000  
 10,000  
 2,000

<b>Total Ministry—Budgetary</b>	<b>39,599,162</b>	...
<b>Non-budgetary</b>		...

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**Western Economic Diversification**

Contributions to employee benefit plans  
 Minister of State—Motor car allowance  
 Community Adjustment Fund

4,801,179  
 2,000  
 146,937,000

<b>Total Ministry—Budgetary</b>	<b>4,801,179</b>	<b>146,939,000</b>
<b>Non-budgetary</b>	...	...

<b>Total Government—Budgetary</b>	<b>132,418,020,914</b>	<b>1,708,477,158</b>
<b>Non-budgetary</b>	<b>271,424,001</b>	<b>76,936,143,164</b>

(L) Non-budgetary authority (loan, investment or advance).  
 (1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

## APPENDIX 3

## Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
\$			
2		<b>Agriculture and Agri-Food Department</b>	
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	4,410,181
		<b>Canadian Dairy Commission</b>	
	(S)	(L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	199,872,200
		<b>Canadian Grain Commission</b>	
	(S)	Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$2,000,000 the revenues received in respect of the purpose of the Fund; decrease of authority as per Vote 36b, <i>Appropriation Act No. 2, 2001-2002</i>	34,168,371
		<b>Farm Credit Canada</b>	
	(S)	(L) <i>Farm Credit Canada Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,250,000,000 and the money paid constitutes part of the capital of the Corporation (Net) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		<b>Total Ministry—Budgetary Non-budgetary</b>	11,753,878,000
			39,178,552
			11,960,417,200
4	1	<b>Canada Revenue Agency</b> Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Revenue Agency Act</i>	147,064,640
		<b>Total Ministry—Budgetary Non-budgetary</b>	147,064,640
			...

(S)	<b>National Film Board</b>			
	National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12			
	To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$15,000,000 at any time; decrease of authority as per Note 86b, <i>Appropriation Act No. 2, 2001-2002</i>			5,941,808
	<b>Total Ministry—Budgetary</b>			5,941,808
	<b>Non-budgetary</b>			...
6	<b>Citizenship and Immigration</b>			
	<b>Department</b>			
(S)	(L) <i>Immigration Act</i> , section 119			
	The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB81.4449 and section 88 of the <i>Immigration and Refugee Protection Act</i> , shall not exceed \$110,000,000 (Net)			76,345,911
	<b>Total Ministry—Budgetary</b>			76,345,911
	<b>Non-budgetary</b>			...
8	<b>Environment</b>			
	<b>Parks Canada Agency</b>			
25	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19			28,623,816
	<b>Total Ministry—Budgetary</b>			28,623,816
	<b>Non-budgetary</b>			...
9	<b>Finance</b>			
	<b>Department</b>			
(S)	<i>Financial Institutions Depositors Compensation Act</i> , section 16			
	Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required			68,571,831
	<b>Canada Deposit Insurance Corporation</b>			
(S)	(L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1			
	The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000 (Net)			6,000,000,000
	<b>Office of the Superintendent of Financial Institutions</b>			
(S)	<i>Office of the Superintendent of Financial Institutions Act</i> , sections 16 and 17			
	The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval			70,789,392
	<b>Total Ministry—Budgetary</b>			139,361,223
	<b>Non-budgetary</b>			6,000,000,000



## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
10		<b>Fisheries and Oceans</b>	\$
	L306	<b>Freshwater Fish Marketing Corporation</b> This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the <i>Act</i> , section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation Vote L306, <i>Appropriation Act No. 1, 1974</i> and amended in 2006. The aggregate outstanding at any time of the amounts borrowed by the Corporation pursuant to paragraph 7(g) and the amounts lent by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$50,000,000 (Net)	50,000,000
		<b>Total Ministry—Budgetary Non-budgetary</b>	50,000,000
11		<b>Foreign Affairs and International Trade Department</b>	
	(S)	Passport Canada Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time <i>Appropriation Act No. 1, 1971</i> The amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad shall not exceed \$22,500,000 as established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , and amended by Vote L11, <i>Appropriation Act No. 3, 1989-90</i> (Net)	52,250,397
	L11		4,266,957
	L12	<i>Appropriation Act No. 2, 1954</i> The amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad shall not exceed \$50,000,000 as established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , and amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> (Net)	10,689,580
	(S)	(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$3,000,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	1,666,800,000
	(S)	(L) <i>Export Development Act</i> , section 23 Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$20,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$20 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.)	64,818,067,505
			15,293,862,950

14	(S)	<b>Canadian Commercial Corporation</b> (L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		<b>Canadian International Development Agency</b>	
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,208,588,326
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	61,806,041
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,530,814,664
	(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	4,876,449,008
		<b>Total Ministry—Budgetary</b>	<b>52,250,397</b>
		<b>Non-Budgetary</b>	<b>90,481,345,031</b>
		<b>Human Resources and Skills Development Department</b>	
	(S)	<i>Canada Education Saving Act</i> , subsection 12(4) The Minister may, with the approval of the Minister of Finance, enter into agreements with the government of any province to administer provincial programs consistent with the purpose of this Act. Subject to conditions imposed by the Treasury Board, any amounts received by the Minister for services may be used by the Minister to administer programs referred to in subsection (1)	258,695
15		<b>Total Ministry—Budgetary</b>	<b>258,695</b>
		<b>Non-Budgetary</b>	...
		<b>Indian Affairs and Northern Development Department</b>	
	(S)	<i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2008-2009 fiscal year of \$28,264,108	31,735,892
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	48,517,156
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undischarged balance of loans authorized is \$320,000 (Gross)	305,503
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Inuit loan fund from which loans or investments may be made to or in respect of individual or groups of Inuit to promote the commercial activities thereof as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,550,860

## APPENDIX 3

## Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
	L81a	<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000
		<b>Total Ministry—Budgetary</b>	31,735,892
		<b>Non-Budgetary</b>	60,373,519
16		<b>Industry</b>	
	(S)	<b>Department</b> Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94, Vote 2b</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$15,000,000 to \$5,000,000 as per Vote 2b, <i>Appropriation Act No. 2, 2001-2002</i>	152,435,982
	L97b	<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000
	(S)	<b>National Research Council of Canada</b> <i>National Research Council Act</i> , paragraph 5(1)(e) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	69,427,736
		<b>Total Ministry—Budgetary</b>	221,863,718
		<b>Non-Budgetary</b>	1,950,000
18		<b>National Defence</b>	
	L11c	<b>Department</b> <i>Appropriation Act No. 1, 1976</i> , established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , Vote L11c of 1991, and Vote L11b, <i>Appropriation Act No. 4, 2002</i> shall not exceed \$120,000,000 (Net)	72,997,775
		<b>Total Ministry—Budgetary</b>	...
		<b>Non-Budgetary</b>	72,997,775

## Natural Resources

(S)	Department	Canada/Nova Scotia Oil and Gas Agreement Act, subsection 237(1)	
		Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000	1,319,697
(S)		Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i>	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease of authority as per Vote 3b, <i>Appropriation Act No. 2, 2001-2002</i>	7,726,552
(S)		Canada-Newfoundland Atlantic Accord Implementation Act, subsection 233(1)	
		Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000	20,259
L40a		Cape Breton Development Corporation <sup>(1)</sup>	
		<i>Appropriation Act No. 4, 1975</i>	
		Cape Breton Development Corporation Act, subsection 19(3)	
		The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)	50,000,000
<b>Total Ministry—Budgetary</b>			<b>9,066,508</b>
<b>Non-Budgetary</b>			<b>50,000,000</b>
<hr/>			
22		<b>Public Safety and Emergency Preparedness</b>	
		<b>Canada Border Services Agency</b>	
10		Operating expenditures and, pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency	146,523,941
15		Capital expenditures	62,504,851
(S)		<b>Correctional Service</b>	
		CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> , Vote 11c	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease in authority as per Vote 16b, <i>Appropriation Act No. 2, 2001-2002</i>	9,702,424
L14b		<i>Appropriation Act No. 1, 1969</i>	
		To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> :	
		(a) to authorize loans to individuals under mandatory supervision; and	
		(b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)	47,532
<b>Total Ministry—Budgetary</b>			<b>218,731,216</b>
<b>Non-Budgetary</b>			<b>47,532</b>
<hr/>			
23		<b>Public Works and Government Services</b>	
		<b>Real Property Disposition Revolving Fund—<i>Appropriation Act No. 4, 1995-96</i>, Vote 2b</b>	
(S)		To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time	6,059,489
(S)		<b>Optional Services Revolving Fund—<i>Revolving Funds Act</i>, section 8</b>	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time, as last amended by Vote 6b, <i>Appropriation Act No. 2, 2001-2002</i>	38,729,648
(S)		<b>Consulting and Audit Canada Revolving Fund—<i>Revolving Funds Act</i>, section 8</b>	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,100,163 to \$20,000,000 as per Vote 8b <i>Appropriation Act No. 2, 2001-2002</i>	20,908,455

## APPENDIX 3

## Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount \$
(S)		Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$10,000,000 the revenues received in respect of the purposes of the Fund; decrease in authority as per Vote 12b, <i>Appropriation Act No. 2, 2001-2002</i> ; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>	27,427,318
(S)		Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$150,000,000 at any time	153,728,527
(S)		Telecommunications and Informatics Common Services Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$45,000,000 to \$20,000,000 as last amended by Vote 9b, <i>Appropriation Act No. 2, 2001-2002</i>	37,306,532
(S)		Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
L15b		<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances"; and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	5,476,802
(S)		(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4, Limit \$50,000,000 (Net)	46,781,253
<b>Total Ministry—Budgetary Non-budgetary</b>			<b>384,159,969</b> <b>52,258,055</b>
24		<b>Transport</b>	
(S)		<b>Canada Post Corporation</b> (L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	500,000,000
(S)		<b>Royal Canadian Mint</b> (L) <i>Royal Canadian Mint Act</i> , subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
<b>Total Ministry—Budgetary Non-budgetary</b>			<b>575,000,000</b> <b>...</b>



## Canada School of Public Service

(S)

*Canada School of Public Service Act*, subsection 18(2)

Pursuant to subsection 18(2) of the *Canada School of Public Service Act* and subject to any conditions imposed by the Treasury Board, the revenue from fees received by the School in a fiscal year through the conduct of its operations may be spent by the School for its purposes in that, or the next fiscal year

9,657,290

## Total Ministry—Budgetary

## Non-budgetary

9,657,290

...

26

## Veterans Affairs

(S)

(L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by *Vote L55, Appropriation Act No. 3, 1970*, shall not exceed \$605,000,000 (Net)

604,984,828

## Total Ministry—Budgetary

## Non-budgetary

604,984,828

## Total Government—Budgetary

## Non-budgetary

1,287,893,724

109,985,719,851

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) During the year, Cape Breton Development Corporation was transferred from Natural Resources to Atlantic Canada Opportunities Agency.

## APPENDIX 4

## Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount <sup>(1)</sup> \$
3	L40a	Atlantic Canada Opportunities Agency Cape Breton Development Corporation <sup>(2)</sup> Advances to the Corporation pursuant to the <i>Cape Breton Development Corporation Act</i> , subsection 19. Limit \$50,000,000	(2) ... ...
4	1	Canada Revenue Agency Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2010, that may be charged to the following fiscal year ending March 31	150,325,582 150,325,582 ...
8	25	Environment Parks Canada Agency Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2010, that may be charged to the following fiscal year ending March 31	49,677,260 49,677,260 ...
9	(5)	Finance Canada Deposit Insurance Corporation (1) Loans pursuant to the <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1. Limit \$15,000,000,000	9,000,000,000 ... 9,000,000,000
11	L12c	Foreign Affairs and International Trade Department <i>Appropriation Act No. 5, 2009-2010</i> To increase from \$22,500,000 to \$38,200,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel working or engaged abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i>	15,700,000

# Canadian International Development Agency

32c

Pursuant to section 24.1 of the *Financial Administration Act*, to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan

<b>Total Ministry—Budgetary</b>	433,385,345
<b>Non-budgetary</b>	15,700,000

16

## Industry

### National Research Council of Canada

Spending of revenues pursuant to the *National Research Council Act*

(S)	86,528,469
<b>Total Ministry—Budgetary</b>	86,528,469
<b>Non-budgetary</b>	...

22

## Public Safety and Emergency Preparedness

### Canada Border Services Agency

Operating expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency; the appropriations for the fiscal year ending March 31, 2010, that may be charged to the following fiscal year ending March 31

15	91,678,404
	66,274,988
<b>Total Ministry—Budgetary</b>	157,953,392
<b>Non-budgetary</b>	...

23

## Public Works and Government Services

Real Property Disposition Revolving Fund  
Transfer in excess of accumulated surplus  
Translation Bureau Revolving Fund  
Increase in authority of as a result of a transfer from Treasury Board Vote 30  
Real Property Services Revolving Fund  
Increase of the amount by which the aggregate of expenditures may exceed the revenues  
Telecommunications and Informatics Common Services Revolving Fund  
Increase of the amount by which the aggregate of expenditures may exceed the revenues

(S)	(5,212,288)
(S)	1,004,737
(S)	150,000,000
(S)	20,000,000
<b>Total Ministry—Budgetary</b>	165,792,449
<b>Non-budgetary</b>	...

25

## Treasury Board

### Canada School of Public Service

Spending of revenues pursuant to subsection 18(2) of the *Canada School of Public Service Act*

(S)	69,823,280
<b>Total Ministry—Budgetary</b>	69,823,280
<b>Non-budgetary</b>	...
<b>Total Government—Budgetary</b>	1,113,485,777
<b>Non-budgetary</b>	9,015,700,000

(S) Statutory authority.

(L) Non-budgetary authority (Loan, investment and advance).

(i) Does not include most of the exchange valuation adjustments.

(a) In December 2009, Cape Breton Development Corporation was dissolved.

## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets.

Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament, the Office of the Conflict of Interest and Ethics Commissioner, the Senate Ethics Officer and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
2	<b>Agriculture and Agri-Food</b>					
	Department	496,589	3,706,867	4,203,456	3,596,253	607,203
	Canadian Food Inspection Agency	18,845	646,094	664,939	149,772	515,167
	Canadian Grain Commission	...	245,626	245,626	245,626	...
	<b>Total Ministry</b>	<b>515,434</b>	<b>4,598,587</b>	<b>5,114,021</b>	<b>3,991,651</b>	<b>1,122,370</b>
3	<b>Atlantic Canada Opportunities Agency</b>					
	Department	15,225	11,320	26,545	19,818	6,727
	<b>Total Ministry</b>	<b>15,225</b>	<b>11,320</b>	<b>26,545</b>	<b>19,818</b>	<b>6,727</b>
4	<b>Canada Revenue Agency</b>	...	110,854	110,854	110,854	...
5	<b>Canadian Heritage</b>					
	Department	143,472	6,348	149,820	142,999	6,348
	Canadian Radio-television and Telecommunications Commission	...	150	150	150	...
	Library and Archives of Canada	103,537	195,268	298,805	103,537	195,268
	Office of the Co-ordinator, Status of Women	145	...	145	...	...
	Public Service Commission	...	970	970	970	...
	Public Service Labour Relations Board	...	64	64	...	64
	<b>Total Ministry</b>	<b>247,154</b>	<b>202,800</b>	<b>449,954</b>	<b>247,656</b>	<b>201,680</b>
6	<b>Citizenship and Immigration</b>					
	Department	11,088	5,229	16,317	...	5,229
	Immigration and Refugee Board of Canada	...	2,309	2,309	2,309	...
	<b>Total Ministry</b>	<b>11,088</b>	<b>7,538</b>	<b>18,626</b>	<b>2,309</b>	<b>5,229</b>

7	Economic Development Agency of Canada for the Regions of Quebec	13,160	36,994	50,154	24,593	...	25,561
8	Environment Department Canadian Environmental Assessment Agency Total Ministry	161,928 180 162,132	1,144,104 1,074 1,145,178	1,306,032 1,254 1,307,310	464,223 ... 464,223	... 180 204	841,809 1,074 842,883
9	Finance Department Auditor General Canadian International Trade Tribunal Financial Consumer Agency of Canada Office of the Superintendent of Financial Institutions Total Ministry	2,558 ... 104 97 1,709 4,468	1,043 308 556 83 2,910 4,900	3,601 308 660 180 4,619 9,368	... 308 ... 83 2,910 3,301	2,558 ... 104 97 ... 2,759	1,043 ... 556 ... 1,709 3,308
10	Fisheries and Oceans	1,325,528	1,875,801	3,201,329	2,477,863	...	723,466
11	Foreign Affairs and International Trade Department Canadian International Development Agency Total Ministry	703,916 ... 703,916	2,947,764 3,768 2,951,532	3,651,680 3,768 3,655,448	3,221,687 3,768 3,225,455	... ... ...	429,993 ... 429,993
12	Governor General	13	2,563	2,576	2,563	13	...
13	Health Department Canadian Institutes of Health Research Hazardous Materials Information Review Commission Patented Medicine Prices Review Board Public Health Agency of Canada Total Ministry	375,204 22 ... ... 10,740 385,966	489,428 ... 721 819 15,669 506,637	864,632 22 721 819 26,409 892,603	321,231 ... 721 819 5,688 328,459	53,973 22 ... ... 5,052 59,047	489,428 ... ... ... 15,669 505,097
14	Human Resources and Skills Development Department Canada Industrial Relations Board Total Ministry	57,495 865 58,360	90,684 ... 90,684	148,179 865 149,044	49,179 ... 49,179	8,316 865 9,181	90,684 ... 90,684
15	Indian Affairs and Northern Development Department Registry of the Specific Claims Tribunal Total Ministry	87,289 ... 87,289	186,730 342 187,072	274,019 342 274,361	88,978 ... 88,978	... ... ...	185,041 342 185,383



## APPENDIX 5

## Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities			Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
16	Industry						
	Department	209,092	191,123	400,215	131,236	77,856	191,123
	Canadian Space Agency	19,209	11,694	30,903	19,235	...	11,668
	Copyright Board	...	414	414	...	...	414
	National Research Council of Canada	158,835	282,124	440,959	230,474	...	210,485
	Natural Sciences and Engineering Research Council	273	875	1,148	1,106	...	42
	Registry of the Competition Tribunal	160	...	160	...	160	...
	Social Sciences and Humanities Research Council	...	22	22	...	...	22
	Statistics Canada	...	4,063	4,063	4,063	...	...
	Total Ministry	387,569	490,315	877,884	386,114	78,016	413,754
17	Justice						
	Department	4,293	9,077	13,370	4,908	...	8,462
	Canadian Human Rights Commission	...	...	...	...	...	...
	Canadian Human Rights Tribunal	...	...	...	...	...	...
	Courts Administration Service	7,840	4,944	12,784	7,840	...	4,944
	Offices of the Information and Privacy Commissioners of Canada	337	172	509	...	337	172
	Supreme Court of Canada	8,150	12,100	20,250	20,224	...	26
	Total Ministry	20,620	26,293	46,913	32,972	337	13,604
	National Defence						
	Department	330,592	19,718,108	20,048,700	9,883,277	...	10,165,423
Canadian Forces Grievance Board	214	327	541	...	214	327	
Total Ministry	330,806	19,718,435	20,049,241	9,883,277	214	10,165,750	
19	Natural Resources						
	Department	414,089	521,320	935,409	527,500	...	407,909
	Canadian Nuclear Safety Commission	...	...	...	...	...	...
	National Energy Board	...	220	220	...	...	220
	Total Ministry	414,089	521,540	935,629	527,500	...	408,129
21	Privy Council						
	Department	7,053	6,817	13,870	7,053	...	6,817
	Canadian Transportation Accident Investigation and Safety Board	3,714	16,146	19,860	19,379	...	481
	Chief Electoral Officer	...	7,435	7,435	7,434	...	1
	Office of the Commissioner of Official Languages	211	...	211	...	211	...
Total Ministry	10,978	30,398	41,376	33,866	211	7,299	

22 Public Safety and Emergency Preparedness

Canada Border Services Agency	149,555	190,966	340,521	172,293	...	168,228
Canadian Security Intelligence Service	1,506,850	445,302	1,952,152	1,660,372	...	291,780
Corrections Service	99,573	758,248	857,821	204,628	...	653,193
National Parole Board	13,835	3,569	17,404	11,013	2,822	3,569
Royal Canadian Mounted Police	3,912,416	5,801,973	9,714,389	5,257,824	...	4,456,565
<b>Total Ministry</b>	<b>5,682,229</b>	<b>7,200,058</b>	<b>12,882,287</b>	<b>7,306,130</b>	<b>2,822</b>	<b>5,573,335</b>

23 Public Works and Government Services

	120,091	165,754	285,845	196,576	...	89,269
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24 Transport

Department	881,695	1,136,531	2,018,226	...	881,695	1,136,531
Canadian Transportation Agency	...	225	225	...	...	225
Office of Infrastructure of Canada	483	...	483	...	483	...
<b>Total Ministry</b>	<b>882,178</b>	<b>1,136,756</b>	<b>2,018,934</b>	<b>...</b>	<b>882,178</b>	<b>1,136,756</b>

25 Treasury Board

Secretariat	7,372	671	8,043	...	7,372	671
Canada School of Public Service	225	2,241	2,466	2,466	...	...
<b>Total Ministry</b>	<b>7,597</b>	<b>2,912</b>	<b>10,509</b>	<b>2,466</b>	<b>7,372</b>	<b>671</b>

26 Veterans Affairs

	1,488	48,599	50,087	41,887	...	8,200
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27 Western Economic Diversification

	...	2,262	2,262	2,262	...	...
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Total Government

	11,387,378	41,075,782	52,463,160	29,449,952	1,054,060	21,959,148
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# SECTION 2

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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## Department

### Strategic Outcome

An environmentally sustainable agriculture, agri-food and agri-based products sector.

### Program Activity Descriptions

*Environment knowledge, technology, information and measurement*

Agriculture and Agri-Food Canada (AAFC) is focused on supporting the sector through initiatives that enable them to use a more systematic management approach to making decisions with respect to environmental risks and help identify suitable corrective actions. AAFC is conducting basic and applied research to improve scientific understanding of agriculture's interactions with the environment on the key environmental challenges facing Canada and its regions; developing sustainable agricultural practices and validating environmental and economic performance at the farm and landscape levels; and developing, enhancing and using agri-environmental indicators, greenhouse gas accounting systems and economic indicators to assess the sector's environmental and economic sustainability. This program provides the platform for innovation and discovery of technologies and strategies which are used as the basis for application by the sector in order to improve the agri-environmental performance of the sector.

#### *On-farm action*

Agriculture and Agri-Food Canada (AAFC) supports farmers through direct on-farm programming that identifies environmental risks and opportunities and promotes the continuous growth of the stewardship ethic within the agriculture and agri-food industry. AAFC supports farmers through agri-environmental risk assessment and planning; providing expertise, information and incentives to increase the adoption of sustainable agriculture practices at the farm and landscape levels; investigating and developing new ap-

proaches that encourage and support the adoption of sustainable agriculture practices; and increasing the recognition of the value of sustainable agriculture practices. This program supports environmental stewardship and helps reduce the sector's overall impact on the environment. It contributes to a cleaner environment and healthier living conditions for Canadian people, and a more profitable agriculture sector.

### Strategic Outcome

A competitive agriculture, agri-food and agri-based products sector that proactively manages risk.

### Program Activity Descriptions

*Business risk management*

Agriculture and Agri-Food Canada has a comprehensive business risk management program to better equip producers with the tools and capacity to manage business risks. This program provides coverage for small income declines, margin-based support for larger income losses, a disaster relief framework for rapid assistance to producers and production insurance to protect farmers against production losses due to uncontrollable natural hazards. In addition, assistance to producers through the provision of financial guarantees facilitates the marketing of producers' crops when market conditions and prices may be more favourable.

*Food safety and biosecurity risk management systems*

Agriculture and Agri-Food Canada supports producers and organizations in the development and implementation of food safety, biosecurity and traceability risk management systems to prevent and control risks to the animal and plant resource base thus strengthening the sector against widespread diseases and losses in domestic and foreign markets. The risk management systems are national, government-recognized on-farm and/or post-farm Hazard Analysis of Critical Control Points (HACCP) or HACCP-based food safety sys-

tems, National Biosecurity Systems and a National Agriculture and Food Traceability System. These systems also support emergency management to limit the spread of animal and plant diseases, thereby reducing economic, environmental and social impacts of a crisis. A National Animal and Plant Biosecurity Strategy provides overall policy direction ensuring efforts are targeted at the highest possible biosecurity risks. Eligible recipients include national or regional non-profit organizations, producers and industry stakeholders.

#### *Trade and market development*

Agriculture and Agri-Food Canada (AAFC) acts as Canada's agricultural trade advocate, working to break down trade barriers at home and abroad and expand opportunities for the agriculture, agri-food and agri-based products sector. AAFC assists the sector in identifying new domestic and global opportunities and ways to enhance productivity, competitiveness and prosperity. AAFC also works to distinguish Canadian products under Brand Canada International and the Domestic Branding Strategy to expand and deepen the sector's strengths in the marketplace.

#### *Regulatory efficiency facilitation*

There is evidence that, the Canadian agriculture and agri-food industry needs practical support and services for innovation and competitiveness within a science-based regulatory system. However, industry engagement and knowledge transfer are needed to help industry focus its priorities, improve its understanding of the regulatory process, and improve the quality of health-claim, novel-food, and ingredient submissions. Science substantiation is needed to expedite the submissions process for products at the end of the innovation chain to: fill knowledge gaps through targeted studies or data mining from within Canada and from other jurisdictions, make better use of reputable data from equivalent regulatory agencies, help define standards and approval criteria, and develop approval protocols.



Established through the *Farm Products Agencies Act* (the Act), the National Farm Products Council (NFPC) is a unique quasi-judicial agency reporting to parliament through the Minister of Agriculture and Agri-Food. This legislation provides for the creation of national marketing agencies and promotion research agencies. The NFPC supervises these agencies by ensuring that they carry on their operations in accordance with the objectives set out in the Act. Working with the agencies it supervises, the NFPC promotes more effective marketing of farm products in interprovincial and export trade.

**Strategic Outcome**

An innovative agriculture, agri-food and agri-based products sector.

**Program Activity Descriptions**

*Science, innovation and adoption*

Agriculture and Agri-Food Canada contributes to the competitiveness of the agriculture, agri-food and agri-based products sector by supporting innovation designed to improve profitability in new and existing products, services, processes and markets. Coordinated and informed decision-making is supported with strategic foresight, research, and information sharing contributing to integrated planning engaging industry, government and academia. Collaborative action is promoted to accelerate the flow of science and technology along the innovation continuum in support of industry defined strategies for future success. Farmers, agri-entrepreneurs and agri-based small and medium sized enterprises are supported in their efforts to adopt new technologies and commercialize new products and services. Pathfinding and transformational research, help to define future opportunities and prepare the sector for emerging opportunities and challenges.

*Agri-business development*

This program activity builds awareness of the benefits and encourages the use of sound business management practices, while also enabling businesses in the sector to be profitable and invest where needed to manage the natural resource base sustainably and to market and produce safe food and other products. The Agri-Business Development program funds provincial and territorial activities related to business management practices and skills that strengthen the capacity of businesses in the sector to assess the financial implications of business improvements, including the impact of environmental plans, food safety systems and innovation projects on their business profitability; manage transformation, respond to change and adopt innovation in business operations; help the agri-business owner understand their financial situation, implement effective action and business management plans/practices and provide for enhanced participation by young or new entrants, First Nations clients, and clients in specific sub-sectors in transition.

*Rural and co-operatives development*

The Rural and Co-operatives Development program leads an integrated, government-wide approach, called the Canadian Rural Partnership, through which the government aims to coordinate its economic, social, environmental and cultural policies towards the goal of economic and social development and renewal of rural Canada. It develops partnerships with federal departments, provincial and rural stakeholders in areas such as knowledge building, policy development and the implementation of the government's rural development strategies. It also offers tools to enable rural communities to use their innovative capacity to capture the value of local amenities, and to achieve greater local or regional economic competitiveness. The program also promotes economic growth and social development of Canadian society through the development of co-operatives. It facilitates the development of co-operatives

as an effective self-help tool helping Canadians and communities address their needs and capture economic opportunities. It provides advice across government on policies and programs affecting co-operatives and builds partnerships within the federal government and with the sector, the provinces and other key stakeholders in the implementation of initiatives, such as capacity and knowledge building, to support the development of co-operatives.

*Canadian Pari-Mutuel Agency*

Section 204 of the *Criminal Code of Canada* designates the Minister of Agriculture and Agri-Food as the individual responsible for the policy and regulatory functions pertaining to pari-mutuel wagering on horse races. The Canadian Pari-Mutuel Agency (CPMA) is a special operating agency within AAFC that regulates and supervises pari-mutuel betting on horse racing at racetracks across Canada, with the objective of ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public. Costs associated with the activities of the CPMA are recovered through a levy on every dollar bet on horse races in Canada. The levy is currently set at eight-tenths of a cent of every dollar bet. CPMA's strategic plans are focused on regulating and supervising pari-mutuel wagering on horse races in the most modern, effective and transparent manner.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services;

Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Canadian Dairy Commission

#### Strategic Outcome

To enhance the vitality of the Canadian dairy industry for the benefit of all stakeholders.

#### Program Activity Descriptions

##### *Administer milk supply management system*

Set support prices for butter and skim milk powder. Determine and recommend national quota for industrial milk production. Facilitate within the dairy industry. Administer domestic seasonality (supply and demand) program.

### Canadian Food Inspection Agency

#### Strategic Outcome

Public health risks associated with the food supply and transmission of animal diseases to humans are minimized and managed.

#### Program Activity Descriptions

##### *Food safety and nutrition risks*

Food safety, nutrition risk management programming works with federal, provincial and municipal partners

and organizations to improve the overall health of Canadians. A primary contribution to this effort is in minimizing and managing risks, and deliberate threats, to food and food production systems. Consumers are also provided with appropriate information on which to base safe and nutritious food choices. We achieve this by developing and delivering programs designed to verify that food safety and nutrition information is accurate. Programs and services are developed and delivered to protect Canadians from preventable food safety hazards, by managing food safety emergencies effectively, and supporting public awareness of, and the contribution to, food safety, in imported and domestic food.

##### *Zoonotic risk*

Zoonotics risks programs work with federal and provincial partners and organizations to improve the overall health of Canadians. A primary contribution to this effort is in protecting Canadians from the spread of diseases transmissible, or potentially transmissible, from animal populations to humans. Zoonotic risks are managed and minimized through the development and delivery of programs and services focused on the animal health aspect and designed to help prevent and control the spread of zoonotic diseases, support public awareness, conduct inspections, and monitor and test.

#### Strategic Outcome

A safe and sustainable plant and animal resource base.

#### Program Activity Descriptions

##### *Plant health risks and production systems*

Protection of the plant resource base is integral to the Canadian food supply and critical to the well-being of all Canadians. Plant health risks and production systems programming plays an important role in minimizing and managing risk by protecting Canada's plant resource base (crops and forests) from regulated pests

and diseases, including deliberate threats to the resource base, and regulation of agricultural products. Programs and services are developed and delivered to protect Canadian plant resources, fertilizers and plant products. Public confidence in plants, production systems and plant products is significantly enhanced by Canada's reputation for effectively mitigating the risk of serious pests and diseases.

##### *Animal health risks and production systems*

Protection of the animal resource base is integral to the Canadian food supply and critical to the well-being of all Canadians. The animal health risks and production systems programming plays an important role in minimizing and managing risk by protecting Canada's animals (including livestock and aquatics) from regulated disease, including deliberate threats to the resource base. Programs and services are developed and delivered to protect Canadian animal resources, feeds and animal products, as well as to manage animal disease emergencies effectively. Public confidence in animals, production systems, animal products and their by-products is significantly enhanced by Canada's reputation for effectively mitigating the risk of serious diseases.

##### *Biodiversity protection*

Protection of Canada's biodiversity is critical to the sustainability of Canada's environment. Biodiversity protection programming plays an important role in minimizing and managing risks to Canada's environment by developing and delivering programs and risk mitigation strategies to protect Canada's biodiversity from the spread of invasive species and other pests due to environmental change, and from novel agricultural products, including products of emerging technologies. Programs are developed and delivered to assess and manage environmental safety for the introduction of agricultural products. Through these programs, public confidence in Canada's ability to assess and manage the risks associated with the introduction of new

species and/or new agricultural products is maintained and significantly enhanced.

### **Strategic Outcome**

Contributes to consumer protection and market access based on the application of science and standards.

### **Program Activity Descriptions**

#### *Domestic and international market access*

Domestic and international market access programming contributes to securing the conditions for an innovative and prosperous economy. It does so primarily by enabling products to enter markets through the implementation and enforcement of an effective and efficient regulatory system that is accessible, understandable and responsive to domestic and international market requirements. Information provided to consumers by producers is verified as truthful and not misleading and Canadian products are verified as meeting high quality and safety standards.

#### *Integrated regulatory frameworks*

Integrated regulatory frameworks programming enables economic prosperity of Canadians through its contribution to the development and effective implementation of national and international regulatory frameworks for food, animals and plants, and their products that are transparent, science-based, rules-based and mutually reinforcing. By contributing to the development of these frameworks, the ability of different jurisdictions to protect against sanitary and phytosanitary risks and to pursue other legitimate objectives in a manner that is consistent with a fair and competitive market economy is reinforced.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Grain Commission**

#### **Strategic Outcome**

Canada's grain is safe, reliable and marketable and Canadian grain producers are protected.

#### **Program Activity Descriptions**

##### *Grain quality research program – Appropriations*

The *Canada Grain Act* requires the Canadian Grain Commission (CGC) to undertake, sponsor and promote research related to grains. The CGC conducts research in support of the grain quality assurance system (GQAS) to address emerging issues and permit the effective marketing of Canadian grain in the interests of producers and the Canadian grain industry. The CGC's Grain Research Laboratory (GRL) researches methods

to measure grain quality, new quality factors, and new grain standards. Grain quality research supports the continual improvement of the GQAS.

##### *Producer protection program – Appropriations*

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

##### *Quality assurance program – Appropriations*

Canada's grain quality assurance system (GQAS) assures consistent and reliable grain quality that meets the needs of international and domestic markets. Daily provision of grain inspection and grading services as mandated by the *Canada Grain Act* as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective GQAS. Canada's GQAS is continually adapted to the end-use needs of domestic and international buyers of Canadian grain, and to the ongoing structural changes within the grain industry to maintain Canada's reputation as a consistent supplier of quality grain. An effective GQAS is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers in order to realize maximum value from their grain.

##### *Quantity assurance program – Appropriations*

The Canadian grain quantity assurance system assures the weight of grain loaded into or discharged from conveyances and in storage in the licensed terminal and transfer elevator system to meet the requirements of the



grain industry from producers to customers. Daily provision of grain weighing services as mandated by the *Canada Grain Act* forms a major part of the Quantity Assurance System. To maintain relevancy and to address constantly changing industry demands, ongoing technical support is provided in support of the grain quantity assurance system.

#### *Producer protection program – Revolving fund*

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

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#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services – Revolving fund*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

##### *Internal services – Appropriations*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services;

Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Farm Credit Canada**

##### **Strategic Outcome**

Farm Credit Canada's mission is to enhance rural Canada by providing specialized and personalized business and financial services and products to farming operations, including family farms, and to those businesses in rural Canada, including small and medium-sized businesses, that are businesses related to farming. The primary focus of the activities of the corporation shall be on farming operations, including family farms.

## PUBLIC ACCOUNTS OF CANADA, 2009-2010

AGRICULTURE AND AGRI-FOOD 2.7



## Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates						\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	...	1	...	...	1	...	...	1	...	...
...	...	...	525,000	...	22b	Canadian Pari-Mutuel Agency Program	...	...	...	...
...	63,662,478	...	...	82,475,926	(S)	Contributions to employee benefit plans	515,469	9,531	...	...
...	...	78,422	...	(784)	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance	82,475,926	...	...	74,860,776
...	...	...	...	...	(S)	Contribution payments for the AgrInsurance program	77,638	...	...	91,003
...	440,600,000	125,000,000	(62,684,756)	502,915,244	(S)	Grant payments for the AgriStability program	502,915,244	...	...	548,343,432
...	225,132,000	(110,000,000)	(9,906,588)	105,225,412	(S)	Contribution payments for the AgriStability program	105,225,412	...	...	...
...	369,184,000	188,000,000	(137,705,877)	419,478,123	(S)	Contribution payments for the AgriStability program	419,478,123	...	...	340,493,580
...	139,400,000	...	(25,845,595)	113,554,405	(S)	Grants payments for the AgriInvest program	113,554,405	...	...	175,698,000
...	20,089,000	...	6,636,121	26,725,121	(S)	Contribution payments for the AgriInvest program	26,725,121	...	...	17,709,000
...	165,020,000	...	(136,474,224)	28,545,776	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	28,545,776	...	...	37,043,946
...	54,200,000	...	(51,005,512)	3,194,488	(S)	Grant payments for the Agricultural disaster relief program—AgriRecovery	3,194,488	...	...	952,132
...	54,200,000	...	(63,325,324)	(9,125,324)	(S)	Contribution payments for the Agricultural disaster relief program/AgriRecovery	(9,125,324)	...	...	55,356,181
...	5,000,000	5,000,000	...	10,000,000	(S)	Canadian Cattlemen's Association Legacy Fund	10,000,000	...	...	6,993,299
...	4,000,000	...	(1,967,815)	2,032,185	(S)	Loan guarantees under the <i>Canadian Agricultural Loans Act</i> (CALA) (formerly called <i>Farm Improvement and Marketing Cooperatives Loans Act</i> )	2,032,185	...	...	24,650
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	600,000	...
4,410,181	(415)	...	415	4,410,181	(S)	Canadian Pari-Mutuel Agency Revolving Fund	168,025	...	4,242,156	(832,429)
...	...	...	(1,324,896)	(1,324,896)	(S)	Grants in support of the cost of production benefit	(1,324,896)	...	...	8,718,953
...	...	...	(80,392)	(80,392)	(S)	Grants payments for the Canadian agricultural income stabilization program inventory transition initiative	(80,392)	...	...	8,368,396
...	...	...	(42,326)	(42,326)	(S)	Class grant payments for the Transitional Industry support program	(42,326)	...	...	(280,811)

amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the revised (2003) National Biomass Ethanol Program

Canadian Pari-Mutuel Agency Program

Contributions to employee benefit plans

Minister of Agriculture and Agri-Food—Salary and motor car allowance

Contribution payments for the AgriInsurance program

Grant payments for the AgriStability program

Contribution payments for the AgriStability program

Grants payments for the AgriInvest program

Contribution payments for the AgriInvest program

Payments in connection with the *Agricultural Marketing Programs Act*

Grant payments for the Agricultural disaster relief program—AgriRecovery

Contribution payments for the Agricultural disaster relief program/AgriRecovery

Canadian Cattlemen's Association Legacy Fund

Loan guarantees under the *Canadian Agricultural Loans Act* (CALA) (formerly called *Farm Improvement and Marketing Cooperatives Loans Act*)

Grants to agencies established under the *Farm Products Agencies Act*

Canadian Pari-Mutuel Agency Revolving Fund

Grants in support of the cost of production benefit

Grants payments for the Canadian agricultural income stabilization program inventory transition initiative

Class grant payments for the Transitional industry support program

...	...	...	...	(19,341)	(19,341)	(S)	Class grant payments for the Farm income program	(19,341)	...	...	(292,228)
...	...	...	...	(2,094,826)	(2,094,826)	(S)	Contributions for agricultural risk management — Spring credit advance program business risk management	(2,094,826)	...	...	(1,920,383)
...	...	...	...	2,132	2,132	(S)	Collection agency fees	2,132	...	...	3,366
...	...	...	...	8,214	8,214	(S)	Refunds of amounts credited to revenues in previous years	8,214	...	...	3,883
496,589	...	...	...	4,203,456	4,203,456	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,596,253	607,203	4,016,578	
...	...	...	...	(263,742)	(263,742)	(S)	Grants in support of the Grain and oilseed payment program	(263,742)	...	...	(2,135,214)
...	...	...	...	(346,409)	(346,409)	(S)	Contributions in support of business risk management programs under the agricultural policy framework—Province-based programs	(346,409)	...	...	(6,933,876)
...	...	...	...	(12,516,727)	(12,516,727)	(S)	Grant payments for the AgriInvest Kicksstart program	(12,516,727)	...	...	(9,117,722)
...	...	...	...	(17,900,000)	(17,900,000)	(S)	Grants in support of the Cull breeding swine program	(17,900,000)	...	...	12,000,000
...	...	...	...	(79,161)	(79,161)	(S)	Contributions in support of the Grain and oilseed payment program	(79,161)	...	...	...
...	...	...	...	285,811,910	285,811,910	(S)	Contributions in support of the Assistance to the Pork Industry Initiative	285,811,910	...	...	...
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,238,764
5,506,770	2,649,600,048	823,812,481	(595,350,737)	2,883,508,562	2,883,508,562		<b>Total Department—Budgetary</b>	2,605,188,675	272,930,528	5,449,359	2,585,697,696
...	3,720,566	...	...	...	3,720,566	25	<b>Canadian Dairy Commission</b>	...	...	...	...
...	...	...	...	231,435	231,435		Program expenditures	...	...	...	...
...	...	...	...	62,357	62,357		Transfer from: TB Vote 15 <sup>(1)</sup> TB Vote 30 <sup>(1)</sup>	...	...	...	...
...	3,720,566	...	...	293,792	4,014,358		<b>Total</b>	4,012,897	1,461	...	4,133,665
199,872,200	...	...	...	...	199,872,200	(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , Limit \$300,000,000 (Net)	(11,093,251)	...	210,965,451	3,226,800
...	3,720,566	...	...	293,792	4,014,358		<b>Total Agency—</b>	...	...	...	...
199,872,200	...	...	...	...	199,872,200		<b>Budgetary</b>	4,012,897	1,461	...	4,133,665
...	...	...	...	...	...		<b>Non-budgetary</b>	(11,093,251)	...	210,965,451	3,226,800
...	480,632,297	...	...	...	480,632,297	30	<b>Canadian Food Inspection Agency</b>	...	...	...	...
...	...	...	...	168,679	168,679	30a	Operating expenditures and contributions	...	...	...	...
...	...	...	...	47,888,358	47,888,358	30b	Operating expenditures and contributions	...	...	...	...
...	...	...	...	22,417,058	22,417,058		Transfer of \$5,754,000 from Agriculture and Agri-Food Vote 1	...	...	...	...
...	...	...	...	5,754,000	5,754,000	30c	Operating expenditures and contributions	...	...	...	...
...	...	...	...	24,952,182	24,952,182		Transfer from: Vote 1	...	...	...	...
...	...	...	...	18,975,635	18,975,635		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	...	...	...	20,413,392	20,413,392		TB Vote 25 <sup>(1)</sup>	...	...	...	...
...	...	...	...	...	...		TB Vote 30 <sup>(1)</sup>	...	...	...	...

## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	(26,786)	(26,786)					
...	...	...	(600,000)	(600,000)					
...	...	...	(1,804,873)	(1,804,873)					
...	480,632,297	70,474,095	67,663,550	618,769,942					
...	22,654,250	...	...	22,654,250	35	Transfer to: Vote 1 (Treasury Board)			
...	...	2,378,500	...	2,378,500	35b	Vote 35			
...	...	660,000	...	660,000	35c	Vote 40 (Health)			
...	...	180,000	...	180,000		Total—Vote 30			
...	...	600,000	...	600,000		Capital expenditures			
...	...	4,147,629	...	4,147,629		Transfer of \$180,000 from National Defence			
...	...	9,105,000	...	9,105,000		Vote 5			
...	22,654,250	3,038,500	14,032,629	39,725,379		Transfer of \$600,000 from Agriculture and Agri-Food Vote 30			
...	67,258,355	...	16,934,998	84,193,353	(S)	Transfer from: Vote 5 (National Defence)			
...	1,500,000	...	5,773,971	7,273,971	(S)	Vote 30			
18,845	...	...	646,094	664,939	(S)	TB Vote 25 <sup>(1)</sup>			
...	...	...	621	621	(S)	TB Vote 35 <sup>(1)</sup>			
...	...	...	1,132	1,132	(S)	Total—Vote 35			
...	...	...	...	...	(S)	Contributions to employee benefit plans			
...	...	...	...	...	(S)	Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>			
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets			
...	...	...	...	...	(S)	Refunds of amounts credited to revenues in previous years			
...	...	...	...	...	(S)	Collection agency fees			
18,845	572,044,902	73,512,595	105,052,995	750,629,337		Total Agency—Budgetary			
...	4,756,000	...	...	4,756,000		Canadian Grain Commission			
...	...	34,400,000	...	34,400,000	40	Program expenditures			
...	...	...	195,214	195,214	40a	Program expenditures			
...	...	...	...	...		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	...	...		TB Vote 25 <sup>(1)</sup>			
...	...	...	...	...		TB Vote 30 <sup>(1)</sup>			
...	4,756,000	34,400,000	1,133,418	40,289,418	(S)	Total—Vote 40			
...	...	...	...	...		Contributions to employee benefit plans			
...	560,831	...	...	560,831					

34,168,371	(120,001)	...	120,001	34,168,371	(S) Canadian Grain Commission Revolving Fund	(S,946,213)	...	40,114,584	2,575,941
...	...	...	245,626	245,626	(S) Spending of proceeds from the disposal of surplus Crown assets	245,626	...	...	785
34,168,371	5,196,830	34,400,000	1,499,045	75,264,246	Total Agency—Budgetary	34,801,862	347,800	40,114,584	35,889,741
<b>Farm Credit Canada</b>									
6,667,000	...	...	...	6,667,000	(S) <i>Farm Credit Canada Act</i> (L) Subsection 11(1), payments for capital pursuant to the <i>Farm Credit Canada Act</i> . Limit \$1,250,000,000 (Net)	...	...	6,667,000	...
11,753,878,000	...	...	(1,598,001,000)	10,155,877,000	(L) Subsection 12(3), loans to the Corporation pursuant to the <i>Farm Credit Canada Act</i> . The aggregate not to exceed 12 times the capital of the Corporation (Net)	...	...	10,155,877,000	...
11,760,545,000	...	...	(1,598,001,000)	10,162,544,000	Total Agency—Non-budgetary	...	...	10,162,544,000	...
39,693,986	3,230,562,346	931,725,076	(488,504,905)	3,713,476,503	Total Ministry—Budgetary	3,362,115,243	305,282,150	46,079,110	3,271,180,090
11,960,417,200	...	...	(1,598,001,000)	10,362,416,200	Non-budgetary	(11,093,251)	...	10,373,509,451	3,226,800

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.  
 (L) Non-budgetary authority (loan, investment or advance).  
 (1) Treasury Board Vote 5—Government contingencies.  
 Treasury Board Vote 10—Government-wide initiatives.  
 Treasury Board Vote 15—Compensation adjustments.  
 Treasury Board Vote 25—Operating budget carry forward.  
 Treasury Board Vote 30—Paylist requirements.  
 Treasury Board Vote 35—Budget implementation initiatives.

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Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities used in the current year		
																	\$	\$
Business risk management	115,456,923	62,238,205	...	...	628,868	1,448,689,520	1,447,044,811	5,500,000	1,666,632	...	...	1,558,646,443	1,508,245,252	...	...	...		
Science, innovation and adoption	175,420,635	184,562,922	8,399,000	...	8,163,384	186,048,939	93,421,063	14,960,000	10,404,675	...	...	354,908,574	275,742,694	...	...	...		
Internal services	311,812,995	319,476,653	50,534,810	...	38,462,993	...	...	...	...	...	...	362,367,805	357,939,646	...	...	...		
Food safety and biosecurity risk management systems	31,960,422	41,151,137	...	...	3,418,766	95,828,465	53,537,298	1,540,000	...	...	...	126,248,887	98,107,201	...	...	...		
(On-farm action	81,689,158	49,444,863	2,000,000	...	2,136,718	82,196,711	50,588,574	19,100,000	17,125,882	...	...	146,785,869	85,044,273	...	...	...		
Trade and market development	68,344,587	51,880,216	...	...	15,339	59,287,574	48,555,522	...	...	...	...	127,632,161	100,451,077	...	...	...		
Environmental knowledge, technology, information and measurement	66,050,255	87,930,414	2,936,000	...	3,808,199	2,879,354	1,210,085	5,500,000	...	...	...	66,365,609	92,948,698	...	...	...		
Agri-business development	11,627,762	7,860,083	...	...	...	69,809,830	40,771,670	...	...	...	...	81,437,592	48,631,753	...	...	...		
Regulatory efficiency	26,084,156	12,461,321	...	...	...	...	...	...	...	...	...	26,084,156	12,461,321	...	...	...		
Rural and co-operatives development	13,284,020	10,698,397	...	...	...	11,636,555	11,251,655	...	...	...	...	24,920,575	21,950,052	...	...	...		
Farm Products Council of Canada	2,635,710	2,983,214	...	...	...	600,000	...	...	...	...	...	3,235,710	2,983,214	...	...	...		
Canadian Pari-Mutuel Agency	18,116,181	12,514,241	525,000	...	515,469	...	13,706,000	...	12,346,216	...	...	4,935,181	683,494	...	...	...		
Sub-total	922,482,804	843,201,666	64,414,810	57,149,736	1,956,976,948	1,746,380,678	60,306,000	41,543,405	...	...	...	2,883,568,562	2,605,188,675	...	...	...		
Revenues netted against expenditures	(60,306,000)	(41,543,405)	...	...	...	...	...	(60,306,000)	(41,543,405)	...	...	...	...	...	...	...		
Total Department—Budgetary	862,176,804	801,658,261	64,414,810	57,149,736	1,956,976,948	1,746,380,678	...	...	...	...	...	2,883,568,562	2,605,188,675	...	...	...		
Canadian Dairy Commission																		
Administer milk supply management system	4,014,358	4,012,897	...	...	...	...	...	...	...	...	...	4,014,358	4,012,897	...	...	...		
Budgetary	...	...	...	...	...	...	...	...	...	...	...	199,872,200	(11,093,251)	...	...	...		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Total Agency—Budgetary	4,014,358	4,012,897	...	...	...	...	...	...	...	...	...	199,872,200	(11,093,251)	...	...	...		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Canadian Food Inspection Agency																		
Food safety and nutrition risks	293,532,413	291,361,447	15,087,616	10,339,822	...	...	...	32,132,759	31,162,398	...	...	276,487,270	270,538,871	...	...	...		
Internal services	130,894,269	130,459,105	11,598,907	11,598,907	...	...	...	...	157,210	...	...	142,493,176	141,900,802	...	...	...		



Zoonotic risk	86,646,493	78,798,019	4,301,977	4,301,977	230,542	2,004	30,700	...	91,177,008	83,299,838
Plant health risks and production systems	93,945,602	89,397,449	1,234,140	1,234,140	2,968,175	3,420,574	3,857,410	...	94,727,343	89,742,354
Animal health risks and production systems	74,163,245	70,455,092	6,906,602	6,906,602	5,078,237	2,053,948	2,394,430	...	84,094,136	80,045,501
Domestic and international market access	47,051,574	47,051,574	584,296	584,296	100,000	11,606,463	15,330,164	...	36,129,407	32,405,706
Integrated regulatory frameworks	18,116,322	10,723,288	...	...	...	3,878,455	80,397	...	14,237,867	10,642,891
Biodiversity protection	11,636,992	9,971,202	11,841	11,841	...	365,703	447,197	...	11,283,130	9,535,846
Sub-total	755,986,910	728,217,176	39,725,379	34,977,585	8,376,954	53,459,906	53,459,906	...	750,629,337	718,111,809
Revenues netted against expenditures	(53,459,906)	...	...	...	...	(53,459,906)	(53,459,906)	...	...	...
<b>Total Agency—Budgetary</b>	<b>702,527,004</b>	<b>674,757,270</b>	<b>39,725,379</b>	<b>34,977,585</b>	<b>8,376,954</b>	...	...	...	<b>750,629,337</b>	<b>718,111,809</b>
<b>Canadian Grain Commission</b>										
Grain quality research program	9,462,634	10,056,989	...	...	...	...	...	...	9,462,634	10,056,989
Appropriations	13,659,161	12,585,867	...	...	...	...	...	...	13,659,161	12,585,867
Internal services—Appropriations	...	...	...	...	...	...	...	...	...	...
Producer protection program	4,479,157	3,851,177	...	...	...	...	...	...	4,479,157	3,851,177
Appropriations	619,020	...	...	...	...	493,000	524,503	...	126,020	(524,503)
Revolving fund	13,396,410	13,995,872	...	...	...	...	...	...	13,396,410	13,995,872
Appropriations	53,360,307	27,360,589	...	...	...	29,159,000	31,693,768	...	24,201,307	(4,333,179)
Revolving fund	98,513	98,513	...	...	...	...	...	...	98,513	98,513
Appropriations	21,560,044	12,333,160	...	...	...	11,719,000	13,262,034	...	9,841,044	(928,874)
Revolving fund	116,635,246	80,282,167	...	...	...	41,371,000	45,480,305	...	75,264,246	34,801,862
Sub-total	(41,371,000)	(45,480,305)	...	...	...	(41,371,000)	(45,480,305)	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>75,264,246</b>	<b>34,801,862</b>	...	...	...	...	...	...	<b>75,264,246</b>	<b>34,801,862</b>
<b>Farm Credit Canada—Non-budgetary</b>	...	...	...	...	...	...	...	...	<b>10,162,544,000</b>	...
<b>Total Ministry—Budgetary</b>	<b>1,643,982,412</b>	<b>1,515,230,290</b>	<b>104,140,189</b>	<b>92,127,321</b>	<b>1,965,353,902</b>	...	...	...	<b>3,713,476,503</b>	<b>3,362,115,243</b>
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	<b>10,362,416,200</b>	<b>(11,093,251)</b>

## Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Department	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$
...	225,132,000	(110,000,000)	(9,906,588)	105,225,412	<b>Grants</b>	105,225,412	...	...
...	139,400,000	...	(25,845,595)	113,554,405	(S) Grants payments for the AgriStability program	113,554,405	...	175,698,000
...	54,200,000	...	(51,005,512)	3,194,488	(S) Grants payments for the AgriInvest program	3,194,488	...	952,132
...	7,100,000	(7,100,000)	...	...	(S) Grant payments for the Agricultural disaster relief program—AgriRecovery	...	...	214,485
...	5,000,000	5,000,000	...	10,000,000	Grant payments for the Cover crop protection program	10,000,000	...	6,993,299
...	999,000	...	...	999,000	(S) Canadian Cattlemen's Association Legacy Fund	423,223	575,777	890,847
600,000	200,000	...	(200,000)	600,000	Agricultural research in universities and other scientific organizations in Canada	...	...	600,000
...	...	...	(80,392)	(80,392)	(S) Grants to agencies established under the <i>Parm Products Agencies Act</i>	(80,392)	...	8,368,396
...	...	...	(1,324,896)	(1,324,896)	(S) Grant payments for the Canadian agricultural income stabilization program inventory transition initiative	(1,324,896)	...	8,718,953
...	...	...	(12,516,727)	(12,516,727)	(S) Grants in support of the cost of production benefit	(12,516,727)	...	(9,117,722)
...	...	...	(17,900,000)	(17,900,000)	(S) Grant payments for the AgriInvest kickstart program	(17,900,000)	...	12,000,000
...	...	...	(42,326)	(42,326)	(S) Grants in support of the Cull breeding swine program	(42,326)	...	(280,811)
...	...	...	(19,341)	(19,341)	(S) Class grant payments for the Transitional industry support program	(19,341)	...	(292,228)
...	...	...	(263,742)	(263,742)	(S) Class grant payments for the Farm income program	(263,742)	...	(2,135,214)
...	75,000	...	...	75,000	(S) Grants in support of the Grain and oilseed payment program	75,000	...	...
...	...	...	...	...	Grant payments to the Organisations for Economic Co-operation and Development	...	...	30,948,206
...	...	...	...	...	Items not required for the current year	...	...	...
600,000	432,031,000	(112,025,000)	(119,105,119)	201,500,881	<b>Total—Grants</b>	200,325,104	575,777	600,000
...	440,600,000	125,000,000	(62,684,756)	502,915,244	<b>Contributions</b>	502,915,244	...	548,343,432
...	...	...	(79,161)	(79,161)	(S) Contribution payments for the Agrinsurance program	(79,161)	...	...
...	369,184,000	188,000,000	(137,705,877)	419,478,123	(S) Contribution in support of the Grain and oilseed payment program	419,478,123	...	340,493,580
...	165,020,000	...	(136,474,224)	28,545,776	(S) Contribution payments for the AgriStability program	28,545,776	...	37,043,946
...	...	...	...	...	(S) Payments in connection with the <i>Agricultural Marketing Programs Act</i>	...	...	...

...	66,445,500	...	(16,680,500)	49,765,000	Contribution payments for the ecoAgriculture Biofuels Capital Initiative	1,465,250	48,299,750	...	17,355,027
...	62,569,000	2,237,048	6,601,570	71,407,618	Contributions to promote environmentally responsible agriculture	51,798,659	19,608,959	...	...
...	54,200,000	...	(63,325,324)	(9,125,324)	(S) Relief program/AgrilRecovery	(9,125,324)	...	...	55,356,181
...	46,822,850	...	(21,913,009)	24,909,841	Contribution payments for New opportunities for agricultural initiatives	10,251,606	14,658,235	...	8,957,825
...	45,664,000	419,890	(11,898,971)	34,184,919	Contributions to accelerate the pace of innovation and facilitate the adoption of new technologies	25,195,353	8,989,566	...	...
...	35,457,000	(12,917,000)	3,165,512	25,705,512	Contributions to transform Canada's strengths into domestic and global success	21,480,522	4,224,990	...	...
...	27,850,000	1,281,234	(9,058,451)	20,072,783	Contributions to minimize the occurrence and extent of risk incidents	12,947,277	7,125,506	...	...
...	22,390,500	...	(7,458,927)	14,931,573	Contribution payments for the control of diseases in the hog industry—Phase 2	3,958,809	10,972,764	...	2,619,600
...	20,676,090	...	...	20,676,090	Contribution payments for the Agricultural bioproducts innovation program	20,502,266	173,824	...	7,264,675
...	20,089,000	...	6,636,121	26,725,121	(S) Contribution payments for the AgrilInvest program	26,725,121	...	...	17,709,000
...	18,581,000	(1,070,591)	225,542	17,735,951	Contributions to enhance the safety and security of Canada's food system	10,664,673	7,071,278	...	...
...	17,500,000	...	...	17,500,000	Contributions in support of facilitating the disposal of specified risk materials	13,851,612	3,648,388	...	19,153,754
...	14,879,306	1,402,138	20,810,102	37,091,546	Contributions to enable competitive enterprises and sectors	22,791,947	14,299,599	...	...
...	11,686,070	...	...	11,686,070	Contributions under the Orchards and vineyards transition program	10,984,536	701,534	...	11,408,498
...	8,600,000	...	...	8,600,000	Contribution payments for the Plum pox eradication program	8,600,000	...	...	8,600,000
...	6,943,000	...	(1,952,096)	4,990,904	Contributions for rural and co-operatives development	4,637,711	353,193	...	...
...	4,000,000	...	(1,967,815)	2,032,185	(S) Loan guarantees under the <i>Canadian Agriculture Act</i> —CALA (formerly called <i>Farm Improvement and Marketing Cooperatives Loans Act</i> —FMCLA)	2,032,185	...	...	24,650
...	2,000,000	...	(499,962)	1,500,038	Contribution payments for the Canadian farm families options program	...	1,500,038	...	10,305,181
...	864,000	...	...	864,000	Contributions under the Career focus program—Youth Employment Strategy	455,682	408,318	...	641,751
...	...	443,402,790	(157,590,880)	285,811,910	(S) Contributions in support of the Assistance to the Pork Industry Initiative	285,811,910	...	...	...
...	...	18,377,534	...	18,377,534	Contributions to strengthen the competitiveness of Canada's red meat packing and processing industry	6,995,188	11,382,346	...	...
...	...	...	39,093,471	39,093,471	Contribution to support the Canadian Agricultural Adaptation Program	31,051,833	8,041,638	...	...
...	...	17,000,000	...	17,000,000	Contributions to support the Pork Marketing Up-Front Multi-Year Fund	17,000,000	...	...	...
...	...	4,730,555	1,915,096	6,645,651	Contributions for the implementation of the Community Development Fund program to assist rural communities in the tobacco-growing region of Ontario	6,613,944	31,707	...	...
...	...	46,416,000	...	46,416,000	Contributions in support of the Agricultural flexibility Fund	4,075,852	42,340,148	...	...
...	...	...	7,458,927	7,458,927	Contribution payments for the control of diseases in the hog industry—Circovirus Initiative	3,514,925	3,944,002	...	10,750,000
...	...	3,000,000	...	3,000,000	Contributions in support of the Private Sector Risk Management Partnership Program	2,959,290	40,710	...	5,078,371

## Transfer Payments — Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	1,462,021,316	839,279,598	2,000,000	396,000	1,604,000	...	...
600,000	1,894,052,316	727,254,598	1,755,476,067	(346,409)	(346,409)	...	(6,933,876)
...	...	(346,409)	(346,409)	(2,094,826)	(2,094,826)	...	(1,920,383)
...	...	(2,094,826)	(2,094,826)	...	...	...	457,495,231
...	...	...	...	...	...	...	1,549,746,443
...	1,462,021,316	(545,824,847)	1,755,476,067	1,546,055,574	209,420,493	...	1,782,704,786
600,000	1,894,052,316	(664,929,966)	1,956,976,948	1,746,380,678	209,996,270	600,000	1,782,704,786
<b>Canadian Food Inspection Agency</b>							
<b>Contributions</b>							
...	1,500,000	...	7,273,971	7,273,971	...	...	20,479,647
...	136,000	...	1,075,542	1,075,542	...	...	2,316,454
...	112,000	(109,559)	2,441	2,441	...	...	4,640
...	7,000	18,000	25,000	25,000	...	...	15,500
...	1,755,000	6,621,954	8,376,954	8,376,954	...	...	22,816,241
600,000	1,895,807,316	727,254,598	1,965,353,902	1,754,757,632	209,996,270	600,000	1,805,521,027

(S) Statutory transfer payment.

Canadian Grain Commission				
Budgetary (respendable revenues)				
Producer protection program—Revolving Fund	493,000	524,503	473,910	
Quantity assurance program—Revolving Fund	11,719,000	13,262,034	10,846,175	
Quality assurance program—Revolving Fund	29,159,000	31,693,768	26,454,636	
Total Agency—Budgetary	41,371,000	45,480,305	37,774,721	
Total Ministry—				
Budgetary	155,136,906	140,483,616	138,111,326	(1)
Non-budgetary	199,872,200	183,601,148	170,490,000	(1)

Amends reporting in previous year's Public Accounts of Canada.

(1) Amends reporting in previous year's Public Accounts of Canada.



## Revenues

Department	Current year		Previous year	
	\$		\$	
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Farm Credit Canada—Dividends	18,600,000	22,900,000		
Canadian Dairy Commission	1,100,617	2,712,018		
	19,700,617	25,612,018		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,554,599	10,134,278		
Adjustments to prior years' payables	10,475,037	962,432		
	16,029,636	11,096,710		
Sales of goods and services—				
Rights and privileges	5,709,715	7,189,231		
Lease and use of public property	6,577,895	6,041,529		
Services of a regulatory nature	24,292,918	25,837,329		
Services of a non-regulatory nature	10,651,564	11,774,046		
Sales of goods and information products	253,912	234,172		
Other fees and charges	2,927,560	4,209,635		
	50,413,564	55,285,942		
Proceeds from the disposal of surplus Crown assets	3,706,867	4,105,671		
Miscellaneous revenues	5,483,243	8,051,044		
<b>Total Department</b>	<b>95,333,927</b>	<b>104,151,385</b>		
<b>Canadian Food Inspection Agency</b>				
<b>Other revenues—</b>				
Sales of goods and services—				
Lease and use of public property	67,639	40,318		
Services of a regulatory nature	55,731,407	53,148,192		
Other fees and charges	(337,536)	528,188		
	55,461,510	53,716,698		
Proceeds from the disposal of surplus Crown assets	646,094	432,254		
Miscellaneous revenues	783,291	415,023		
<b>Total Agency</b>	<b>54,890,895</b>	<b>54,563,975</b>		
<b>Canadian Grain Commission</b>				
<b>Other revenues—</b>				
Sales of goods and services—				
Services of a regulatory nature	41,445,507	35,136,667		
Services of a non-regulatory nature	3,654,897	3,717,729		
Other fees and charges—				
Gain on exchange valuation	1,920	1,337		
Deferred revenues	20,610	(59,976)		
	22,550	(58,639)		
	45,122,934	38,795,757		
Proceeds from the disposal of surplus Crown assets	245,626	785		
<b>Total Agency</b>	<b>45,368,560</b>	<b>38,796,542</b>		
<b>Ministry Summary</b>				
Other revenues—				
Return on investments	19,700,617	25,612,018		
Refunds of previous years' expenditures	16,029,636	11,096,710		
Sales of goods and services	148,998,008	147,798,397		
Proceeds from the disposal of surplus Crown assets	4,598,587	4,538,710		
Miscellaneous revenues	6,266,534	8,466,067		
<b>Total Ministry</b>	<b>195,593,382</b>	<b>197,511,902</b>		

(1) Interest unless otherwise indicated.

# SECTION 3

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Atlantic Canada Opportunities Agency

### Department

### Cape Breton Development Corporation

### Enterprise Cape Breton Corporation

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## Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Enterprise Cape Breton Corporation

### Strategic Outcome

Community economic development for Cape Breton and Mulgrave.

### Program Activity Descriptions

#### *Support to business*

ECBC's objective for support to business is to grow the economy by encouraging private sector investment in projects that enhance the competitiveness of commercial enterprises and increase trade opportunities to produce long-term, sustainable jobs. Plans and priorities under this initiative include: access to capital, human resource initiative and an E-commerce initiative for the tourism industry.

Canada Opportunities Agency (COA) recognizes the importance of these communities in an economic development framework and supports their efforts to develop the resources they need to assume full responsibility for their own economic development. For those reasons, COA focuses targeted efforts and strategies toward community development and also aims to provide and maintain quality public infrastructure. COA works in co-operation with other levels of government, other federal government departments, non-government organizations, and community groups to lever support, coordinate economic development, react to economic challenges, and finally, work with Infrastructure Canada and the provinces to oversee/ensure the flow of federal funds allocated to each region through the various infrastructure funding streams. This requires a flexible, holistic approach, based on the realities of a given community's capacities, strengths and challenges. Community development is a bottom-up process that helps develop the tools, resources and initiatives that support individual and unique strategic development.

#### *Policy, advocacy and coordination*

COA's Policy, Advocacy and Coordination (PAC) Program activity is central to identifying and effectively responding to opportunities and challenges facing the regional economy. PAC provides intelligence, analysis and well-grounded advice on a broad range of issues and topics, and informs and supports decision making by the Agency and the Minister. In offering strategic, researched policy positions that reflect the region's potential; influencing national policies and programs that affect Atlantic Canada's development and interests; and in coordinating other policies and programs within the region to form integrated approaches to development, PAC helps carry the Agency's agenda forward and helps ensure that COA overall remains relevant and responsive to the opportunities and challenges in Atlantic Canada.

## Department

### Strategic Outcome

A competitive Atlantic Canadian economy

### Program Activity Descriptions

#### *Enterprise development*

Notwithstanding recent overall economic progress, some significant challenges remain and great opportunities exist for development. One of the most telling indicators of this is that, in a number of sectors, productivity remains significantly lower than in leading countries and other regions of Canada. Atlantic Canada Opportunities Agency (COA) will work in partnership with Atlantic enterprises, stakeholders, industry and institutions to improve the growth and productivity of Atlantic Canada's economy, leading to increased competitiveness, earned incomes and job creation.

COA works to improve the region's capacity for economic growth through a variety of strategically focused mechanisms, which includes: assisting enterprises, particularly small and medium-sized ones, to help them start, expand or modernize their businesses, and establish and expand export activities; partnering with universities and other institutions to increase the region's research and development capacity, commercialization and productivity; and promoting and participating in the region's transition to the knowledge economy.

#### *Community development*

The Atlantic economy is built on the region's many geographic, linguistic, and cultural communities. From small remote villages to larger urban centres, the opportunities and challenges vary significantly. Communities are the foundation of economic development and are critical for economic prosperity. The Atlantic

The key objective for support to communities is to help communities plan and implement community development projects that have a direct link to long-term, self-sustaining economic activity. The Corporation undertakes a number of initiatives in this area including: community capacity building, festivals and events, convention and sporting events, community revitalization, and the Greater Cape Breton Partnership.

#### *Investment*

The key objective for investment is to attract new business investment to Cape Breton Island. Some of the initiatives that will be undertaken will include the production of investment-related promotional material as well as investment-attraction missions.

#### *Policy and research*

The key objective for policy and research is to help provide a sound basis for the Corporation's policy priorities and programs. Activities related to policy and research include research that is internally driven, research that is carried out with external partners and attendance at various seminars relating to economic development policy. Research is carried out in a number of areas including economic analysis, sector and issue analysis, and planning and performance management.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

##### **Cape Breton Development Corporation**

#### **Strategic Outcome**

The mandate of the Cape Breton Development Corporation is to conduct the activities necessary for wind-up of the Corporation, fulfilling all remaining obligations, while protecting the owner's interests.

#### **Program Activity Descriptions**

##### *Human resource obligations*

The programs included under Human resource obligations are non-discretionary items that the Corporation is required to deliver to former employees. They are ongoing liabilities totaling more than \$350 million in present day value, many of which will continue beyond 20 years. They are a result of post employment benefits and various human resource strategies (operation closure).

##### *Real property*

This activity is divided into sub-activities that deal with the obligations and responsibilities of the Corporation as they relate to real property. Programs to manage and satisfy these obligations are in place now, and options are being considered to deal with the best way to take care of ongoing liabilities

## Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	79,640,308	...	...	79,640,308	1				
...	...	5,343,474	...	5,343,474	1a				
...	...	330,407	...	330,407	1b				
...	...	...	3,534,600	3,534,600					
...	...	...	3,114,278	3,114,278					
...	...	...	2,091,960	2,091,960					
...	...	...	130,000	130,000					
...	...	...	(3,186)	(3,186)					
...	...	...	(456,680)	(456,680)					
...	79,640,308	5,673,881	8,410,972	93,725,161		85,687,726	8,037,435	85,595,679	
...	245,178,000	...	...	245,178,000	5				
...	...	5,757,500	...	5,757,500	5a				
...	...	5,600,000	...	5,600,000	5b				
...	...	...	...	...	5c				
...	...	1	...	1					
...	...	...	1,275,787	1,275,787					
...	...	...	625,000	625,000					
...	...	...	317,000	317,000					
...	...	...	4,334,133	4,334,133					
...	...	...	(279,053)	(279,053)					
...	245,178,000	11,357,501	6,272,867	262,808,368		262,808,180	188	246,846,924	
...	...	...	...	...	7b				
...	...	...	...	...					
...	...	1	...	1					
...	...	...	456,680	456,680					
...	...	...	279,053	279,053					
...	...	1	735,733	735,734		735,733	1	...	
...	...	...	...	...					
...	7,599,392	...	2,920,489	10,519,881	(S)	10,519,881	...	8,939,709	
15,225	...	...	11,320	26,545	(S)	19,818	...	2,025	





## Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
Enterprise development	34,756,509	27,610,544	...	...	177,738,479	164,540,550	...	...	...	...	...	...	...	...	212,494,988	192,151,094		
Community development	17,790,098	14,674,655	...	...	127,944,986	141,047,460	...	...	...	...	...	...	...	...	145,735,084	155,722,115		
Internal services	40,827,386	42,935,090	...	...	...	...	...	...	...	...	...	...	...	...	40,827,386	42,935,090		
Policy, advocacy and coordination	11,638,316	11,747,857	...	...	1,192,000	1,287,267	...	...	...	...	...	...	...	...	12,830,316	13,035,124		
<b>Total Department—Budgetary</b>	<b>105,012,309</b>	<b>96,968,146</b>	...	...	<b>306,875,465</b>	<b>306,875,277</b>	...	...	...	...	...	...	...	...	<b>411,887,774</b>	<b>403,843,423</b>		
<b>Enterprise Cape Breton Corporation—Budgetary</b>	<b>10,115,000</b>	<b>10,115,000</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>10,115,000</b>	<b>10,115,000</b>		
<b>Cape Breton Development Corporation—Budgetary</b>	<b>73,484,000</b>	<b>73,484,000</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>73,484,000</b>	<b>73,484,000</b>		
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>50,000,000</b>	<b>50,000,000</b>		
<b>Total Ministry—Budgetary</b>	<b>188,611,309</b>	<b>180,567,146</b>	...	...	<b>306,875,465</b>	<b>306,875,277</b>	...	...	...	...	...	...	...	...	<b>495,486,774</b>	<b>487,442,423</b>		
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>50,000,000</b>	<b>50,000,000</b>		

# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(1,546,212)	453,788	...	...	648,385
<b>Department Grants</b>							
...	105,368,000	5,757,501	32,692,199	143,817,512	188	...	123,845,808
...	69,800,000	...	(12,193,649)	57,606,351	...	...	58,074,720
...	43,558,000	...	(9,187,821)	34,370,179	...	...	48,923,923
...	13,052,000	...	(12,704)	13,039,296	...	...	12,380,856
...	10,000,000	...	(10,000,000)	...	...	...	...
...	700,000	...	365,280	1,065,280	...	...	1,833,395
...	700,000	...	(155,982)	544,018	...	...	383,742
...	...	...	649,331	649,331	...	...	756,095
...	...	5,600,000	5,662,425	11,262,425	...	...	...
...	...	49,130,000	(5,062,903)	44,067,097	...	...	...
...	243,178,000	60,487,501	2,756,176	306,421,677	188	...	246,198,539
...	245,178,000	60,487,501	1,209,964	306,875,465	188	...	246,846,924

(S) Statutory transfer payment.

## 3.8 ATLANTIC CANADA OPPORTUNITIES AGENCY

## Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	265,045	209,296
Proceeds from the disposal of surplus Crown assets	11,320	17,250
Miscellaneous revenues—		
Contribution recoveries (loans, advances and accounts receivables)	47,439,857	54,045,256
Recognition of revenues on accounts receivables	12,292,576	9,248,012
Interest and other charges to clients	693,093	917,485
Sundries	24,923	69,388
	60,450,449	64,280,141
Total Ministry	60,726,814	64,506,687

# SECTION 4

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Canada Revenue Agency

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### Strategic Outcome

Taxpayers meet their obligations and Canada's revenue base is protected.

#### Program Activity Descriptions

##### *Reporting compliance*

Verifying the complete and accurate disclosure by taxpayers of all required information to establish tax liabilities and protect the tax base through audit, enforcement, and incentive administrative activities. Activities for enhancing compliance include: increasing taxpayers' understanding of their tax obligations through outreach activities, client service, and education; identifying and addressing non-compliance through risk assessment, audit and investigation; and establishing strategic partnerships with stakeholders to leverage compliance efforts.

##### *Taxpayer and business assistance*

Assisting taxpayers and businesses in meeting their obligations under the self-assessment system through the provision of accurate and timely responses to their enquiries; information products through various media such as, Website, pamphlets and brochures; targeted outreach activities and services; income and commodity tax rulings and interpretations; Canada Pension Plan and *Employment Insurance Act* eligibility determinations; services relating to the registration of pension and other deferred income plans; and services relating to the registration of charities.

##### *Assessment of returns and payment processing*

Processing and validating taxpayer returns for both individuals and businesses through initial assessment, validation, accounting, and adjustments; registering businesses for the Business Number, establishing, and maintaining accounts; and receiving payments.

##### *Accounts receivable and returns compliance*

Identifying and addressing non-compliance with the registration, filing, and remittance requirements of the Acts administered by the Canada Revenue Agency and managing the level of debt. These are achieved through the collection of accounts receivable and the development, implementation, and maintenance of national systems, policies, and guidelines. This framework facilitates and enforces compliance with the requirements for the filing, reporting, withholding, and payment of individual and corporate tax returns, employer source deductions, Goods and Services Tax/Harmonized Sales Tax, and other levies, as well as delinquent non-tax account receivables administered on behalf of other government departments and agencies.

##### *Appeals*

Providing a timely and impartial dispute resolution process for taxpayers who disagree with decisions made by the CRA, by actively engaging in dialogue with the taxpayer and exploring alternative processes to resolve disputes when appropriate, as well as assisting the Department of Justice in handling appeals to the courts.

### Strategic Outcome

Eligible families and individuals receive timely and correct benefit payments.

#### Program Activity Descriptions

##### *Benefit programs*

Providing Canadians with income-based benefits and other services that contribute directly to their economic and social well being through administration of the Canada Child Tax Benefit, Goods and Services Tax/Harmonized Sales Tax credit, Children's Special

Allowances, the Disability Tax Credit, and the Universal Child Care Benefit, and Working Income Tax Benefit (WITB) advance payments as well as a range of ongoing benefits and one-time payment programs on behalf of the provinces and territories, and other federal government departments. Assisting benefit recipients in meeting their obligations through the provision of timely responses to their enquiries.

### Strategic Outcome

Taxpayers and benefit recipients receive an independent and impartial review of their service-related complaints.

#### Program Activity Descriptions

##### *Taxpayers' ombudsman*

Taxpayers' ombudsman reports directly to the Minister of National Revenue and operating independently at arm's length from the management of the CRA and CRA Board of Management, provides advice to the Minister of National Revenue about service matter in the CRA; address requests for reviews made by taxpayers and benefit recipients with respect to service matters including the service rights outlined in the *Taxpayer Bill of Rights*; and identifies and reviews systemic and emerging service-related issues within the CRA that have a negative impact on taxpayers and benefit recipients.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of

programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$	\$	\$	\$
147,064,640	3,114,391,023	...	...	3,261,455,663	1	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>						
...	...	7,166,112	...	7,166,112	1a	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>						
...	...	47,839,851	...	47,839,851	1b	Transfer of \$18,550,754 from Public Works and Government Services Vote 1						
...	...	10,158,500	...	10,158,500	1c	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>						
...	...	18,550,754	...	18,550,754		Transfer from: Vote 1 (Public Works and Government Services)						
...	...	56,641,327	...	56,641,327		TB Vote 15 <sup>(1)</sup>						
...	...	70,860,982	...	70,860,982		TB Vote 30 <sup>(1)</sup>						
...	...	8,585,821	...	8,585,821		TB Vote 35 <sup>(1)</sup>						
...	...	(203,500)	...	(203,500)		Transfer to: Vote 1 (Foreign Affairs and International Trade)						
...	...	(3,809,437)	...	(3,809,437)		Vote 1 (Public Safety and Emergency Preparedness)						
...	...	(200,000)	...	(200,000)		Vote 1 (Treasury Board)						
147,064,640	3,114,391,023	65,164,463	150,425,947	3,477,046,073	Total—Vote 1		3,297,433,933	29,286,558	150,325,582	3,154,525,453		
...	413,422,723	...	55,977,816	469,400,539	(S)	Contributions to employee benefit plans	469,400,539	...	...	419,899,462		
...	78,422	...	(784)	77,638	(S)	Minister of National Revenue, Minister of the Atlantic Canada Opportunities Agency and Minister of the Atlantic Gateway—Salary and motor car allowance					76,271	
...	221,000,000	...	(5,735,706)	215,264,294	(S)	Children's special allowance payments ( <i>Children's Special Allowances Act</i> )	215,264,294	...	...	211,848,478		
...	204,803,000	...	9,117,100	213,920,100	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	213,920,100	...	...	219,585,097		
...	5,279,000	...	(1,992,532)	3,286,468	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	3,286,468	...	...	9,066,546		
...	...	...	12,746	12,746	(S)	Payments under the <i>Energy Costs Assistance Measures Act</i>	12,746	...	...	488,872		

...	429,000,000	...	(223,454,632)	205,545,368	(S)	Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>	205,545,368	...	...	180,495,271
...	...	...	110,854	110,854	(S)	Spending of proceeds from the disposal of surplus Crown assets	110,854	...	...	785,026
...	...	...	1,496,400	1,496,400	(S)	Court awards	1,496,400	...	...	1,886,209
147,064,640	4,387,974,168	65,164,463	(14,042,791)	4,586,160,480		<b>Total Ministry—Budgetary</b>	<b>4,406,548,340</b>	<b>29,286,558</b>	<b>150,325,582</b>	<b>4,198,656,685</b>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
- (1) Treasury Board Vote 5—Government contingencies.
  - Treasury Board Vote 10—Government-wide initiatives.
  - Treasury Board Vote 15—Compensation adjustments.
  - Treasury Board Vote 25—Operating budget carry forward.
  - Treasury Board Vote 30—Paylist requirements
  - Treasury Board Vote 35—Budget implementation initiatives.

## Program Activity

	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Internal services	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reporting compliance	1,238,297,518	1,150,648,602	...	...	...	...	...	81,846,038	81,845,723	...	...	1,156,451,480	1,068,802,879
Taxpayer and business assistance	1,129,081,000	1,092,367,134	...	...	...	...	...	...	...	...	...	1,129,081,000	1,092,367,134
Assessment of returns and payment processing	376,554,682	365,326,447	...	...	...	211,497,128	211,369,646	45,324,810	45,324,810	...	...	542,727,000	531,371,283
Accounts receivable and returns compliance	755,750,400	718,226,018	...	...	...	...	...	27,391,400	27,391,400	...	...	728,359,000	690,834,618
Benefit programs	667,048,620	663,051,444	...	...	...	...	...	133,069,620	133,069,620	...	...	533,979,000	529,981,824
Appeals	127,707,960	127,513,474	...	...	...	215,277,040	215,277,040	351,000	351,000	...	...	342,634,000	342,439,514
Taxpayers' ombudsman	162,657,530	160,868,100	...	...	...	...	...	12,858,530	12,858,530	...	...	149,799,000	148,009,570
Sub-total	3,130,000	2,741,518	...	...	...	...	...	...	...	...	...	3,130,000	2,741,518
Revenues netted against expenditures	4,460,227,710	4,280,742,737	...	...	...	426,774,168	426,646,686	300,841,398	300,841,083	...	...	4,586,160,480	4,406,548,340
	(300,841,398)	(300,841,083)	...	...	...	...	...	(300,841,398)	(300,841,083)	...	...	...	...
<b>Total Ministry—Budgetary</b>	<b>4,159,386,312</b>	<b>3,979,901,654</b>	...	...	...	<b>426,774,168</b>	<b>426,646,686</b>	...	...	...	...	<b>4,586,160,480</b>	<b>4,406,548,340</b>



# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
2,951,760	3,000,000	...	...	5,824,278	...	127,482	2,048,240
<b>Contributions</b>							
Contributions in support of the Charities Regulatory Reform							
<b>Other transfer payments</b>							
(S) Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>							
...	429,000,000	...	(223,454,632)	205,545,368	...	...	180,495,271
...	221,000,000	...	(5,735,706)	215,264,294	...	...	211,848,478
(S) Children's special allowance payments							
...	...	...	12,746	12,746	...	...	488,872
(S) Payments under the <i>Energy Costs Assistance Measures Act</i>							
...	650,000,000	...	(229,177,592)	420,822,408	...	...	392,832,621
2,951,760	653,000,000	...	(229,177,592)	426,646,686	...	127,482	394,880,861
<b>Total—Other transfer payments</b>							
<b>Total Ministry</b>							

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the previous year	
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Internal services	81,846,038	81,845,723	47,374,000
Reporting compliance	...	...	109,000
Taxpayer and business assistance	45,324,810	45,374,810	48,181,000
Assessment of returns and payment processing	27,391,400	27,391,400	32,956,000
Accounts receivable and returns compliance	133,069,620	133,069,620	128,946,000
Benefit programs	351,000	351,000	405,000
Appeals	12,858,530	12,858,530	12,960,000
<b>Total Ministry— Budgetary</b>	<b>300,841,398</b>	<b>300,841,083</b>	<b>270,931,000<sup>(1)</sup></b>

(1) Amends reporting in previous year's *Public Accounts of Canada*.

Revenues

	Current year	Previous year
	\$	\$
<b>Tax revenues—</b>		
Income tax—		
Personal	94,301,286,188	106,755,490,938
Corporate	30,361,041,572	29,475,890,721
Non-residents	5,293,542,880	6,297,910,362
	129,955,870,640	142,529,292,021
<b>Goods and services tax (GST)/Harmonized sales tax (HST)</b>	15,516,256,624	13,088,341,469
	1,106,883,028	1,047,164,015
Less: Government tax remission order	3,669,116,176	3,567,584,375
credit to persons	10,740,257,420	8,473,593,079
	4,113,619,378	4,061,176,625
<b>Excise tax—Motive fuel—Gasoline</b>		
	46,746,785	39,907,916
<b>Excise tax—Aviation gasoline and diesel fuel—</b>		
Aviation gasoline and jet fuel	989,204,104	1,025,099,013
Diesel fuel	1,035,950,889	1,065,006,929
<b>Excise duties—</b>		
Spirits	656,064,392	660,985,689
Beer	600,030,567	610,569,127
Spirit coolers	24,435,064	20,595,794
Wine	244,025,606	233,430,609
Cigarettes	1,316,251,783	1,209,760,374
Cigars	5,102,158	5,217,817
Manufactured tobacco	51,377,534	77,443,650
	2,897,287,104	2,818,003,060
<b>Change on refund of duty and deposits for softwood lumber</b>	383,043	3,641,091
<b>Softwood lumber product export charge</b>	227,201,958	209,743,581
	227,585,001	213,384,672
<b>Air travellers security charge</b>	374,468,413	386,461,155

	Current year	Previous year
	\$	\$
Other excise taxes and duties—		
Manufacturers' taxes—		
Automobiles	(90,000)	(228,452)
Automotive air conditioners	136,064,904	137,203,050
Insurance premium	17,528,852	4,997,542
Jewellery	(35,122)	21,387
Sundries	(27,568)	(85,947)
Green levy	16,219,000	24,112,028
	169,660,046	166,019,608
<b>Total tax revenues</b>	<b>149,514,698,891</b>	<b>159,712,937,149</b>
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	785,779	1,374,567
Adjustments to prior year's payables	2,457,513	3,800,586
	3,243,292	5,175,153
Sales of goods and services—		
Rights and privileges	120,233	120,000
Lease and use of public property	87,518	91,533
Services of a regulatory nature—		
Fees for collecting Employment Insurance and Canada Pension Plan	300,841,083	270,931,000
Ruling fees	1,628,788	2,059,651
Sundries	179,855	275,168
	302,649,726	273,265,819
Services of a non-regulatory nature—		
Administration of provincial programs	55,058,772	45,903,646
Other government departments cost recoveries	154,979,918	158,964,835
Sundries	848,751	8,139,757
	210,887,441	213,008,238
Sales of goods and information products—		
Sale of unclaimed goods, seals, etc.	41,921	37,800
Other fees and charges—		
Administration charges dishonoured payment instruments	845	765
Deferred revenues	678,011	536,689
Interest on other revenues—Other	6,868	18,105
Employee Benefit Plan cost recoveries not		
respendable	9,924,093	9,063,542
Sundries	128,181	234,513
	10,737,998	9,853,614
	524,524,837	496,377,004
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues—		
Interest and penalties—		
Personal income tax	1,961,634,596	2,202,475,411
Corporate income tax	991,485,168	1,816,334,785
Goods and services tax (GST)/Harmonized sales tax (HST), excise tax, duties and other air travellers security charge	516,762,090	592,669,082
	3,469,881,854	4,611,479,278
Interest paid on refunds—		
Personal income tax	(103,108,695)	(123,765,895)
Corporate income tax	(361,144,398)	(1,593,713,260)
Goods and services tax (GST)/Harmonized sales tax (HST), customs import duties and excise tax	(59,661,306)	(121,938,713)
	(523,914,399)	(1,839,417,868)
Gifts to the Crown	15,377	7,694
Sundries—		
Court fines	11,283,813	312,263,249
Recovery of employee benefits	43,324,000	39,502,000
Other	5,328,143	327,528,562
	59,935,956	679,293,811
	3,005,918,788	3,451,362,915
<b>Total other revenues</b>	<b>3,533,797,771</b>	<b>3,953,700,098</b>
<b>Total Ministry</b>	<b>153,048,496,662</b>	<b>163,666,637,247</b>



# SECTION 5

2009-2010

## *PUBLIC ACCOUNTS OF CANADA*

### **Canadian Heritage**

#### **Department**

Canada Council for the Arts

Canadian Broadcasting Corporation

Canadian Museum for Human Rights

Canadian Museum of Civilization

Canadian Museum of Nature

Canadian Radio-television and

Telecommunications Commission

Library and Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Film Board

National Gallery of Canada

National Museum of Science and Technology

Office of the Co-ordinator, Status of Women

Public Service Commission

Public Service Labour Relations Board

Public Service Staffing Tribunal

Registry of the Public Servants Disclosure

Protection Tribunal

Telefilm Canada

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## Department

### Strategic Outcome

Canadian cultural content and artistic expressions are created and accessible at home and abroad.

### Program Activity Descriptions

#### *Cultural industries*

This program activity supports the Canadian cultural sector to ensure that a range of Canadian cultural content is produced and is accessible to domestic and international audiences. It also creates conditions that foster sustainability of the Canadian cultural industries. This program activity aims to enable Canadian creators, entrepreneurs, cultural exporters, producers and cultural industries to develop, market and export Canadian cultural content. This is achieved through delivering programs and services in the form of grants, contributions, tax credits and, policies, regulatory and legislative measures.

#### *Arts*

This program activity is necessary to improve Canadians' direct access to varied artistic experiences, and to contribute to the sustainability of the arts sector. This is accomplished through funding programs that support: the presentation of professional arts festivals or performing arts series; the improvement of arts and heritage infrastructure; the improvement of business and management capacity of arts and heritage organizations; that are a greater integration of arts and heritage within municipal planning; as well as institutions that offer training of the highest calibre, in preparation for professional artistic careers.

#### *Heritage*

This program activity promotes access to Canada's Heritage, the preservation and protection of items of historical and heritage significance, and the

## *Engagement and inclusion*

Canada's ability to leverage the benefits of diversity depends on its success at ensuring that Canadians are engaged and have the opportunity to participate in the economic, social, political and cultural aspects of the Canadian society. Through different initiatives, it also fosters increased inter-cultural understanding and works toward the goal that Canadians live in a society where they are treated fairly and equitably, regardless of their background.

## *Promotion of and attachment to Canada*

This program activity promotes Canadian identity through building trust, pride and sense of national purpose in Canadians. It represents and celebrates Canada to Canadians and Canada to the world, showcasing ingenuity, achievements, innovations, excellence and leadership; expresses shared values, cultural diversity and place in the global community. It also promotes civic education, participation among young Canadians through exchanges, forums and community service, as well as provides them with the opportunity to learn about and understand Canada's society, diversity, history and institutions.

### Strategic Outcome

Canadians participate and excel in sports.

### Program Activity Descriptions

#### *Sport*

This program activity promotes development and excellence in sports among Canadians and Canadian communities. This is accomplished through support for high-performance athletes in national and international sporting events, enhancing Canada's ability to host national and international sporting events and supporting the development of excellence in coaching and sports organizations. In recent years this program has been ex-

sustainability of organizations that preserve and present Canadian Heritage. This is accomplished by providing funding as well as capacity-building resources and services to the heritage community, to support the preservation and protection of heritage collections and objects, and to facilitate the creation and presentation of exhibitions and other forms of heritage content. The objectives are to improve Canadians' access to diverse, quality heritage products and experiences, and to provide youth employment opportunities in the heritage fields.

### Strategic Outcome

Canadians have a sense of their Canadian identity.

### Program Activity Descriptions

#### *Official languages*

Canadian Heritage is responsible for the planning, implementation and management of the Official Languages Support Programs pertaining to the promotion of linguistic duality within Canada and the development of official-language minority communities, in accordance with Canadian Heritage's mandate pursuant to article 43 of the *Official Languages Act (OLA)*. It connects to the Government Outcome "A diverse society that promotes linguistic duality and social inclusion". Canadian Heritage plays a coordination and support role among federal institutions in the implementation of their commitment to the development of official-language minority communities and to the promotion of linguistic duality, as conferred by article 42 of the *OLA*. Canadian Heritage is also responsible for the horizontal coordination of the Official Languages Program (OLP) covering all activities of federal institutions subject to the *OLA*, including language of service or of work, support for linguistic duality within Canada and support for the development of official-language minority communities.

panded to include promoting participation in sports by Canadians of all ages and abilities. This program activity provides funding, expertise and other services to Canadian athletes, sport organizations and event organizers.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canada Council for the Arts**

### **Strategic Outcome**

A vibrant and dynamic arts sector in Canada.

### **Program Activity Descriptions**

*Grants and services to support creation, production and dissemination of arts for individuals and organizations*

Provides grants and services to professional Canadian artists and arts organizations.

*Arts promotion to foster public knowledge and appreciation of the Canadian arts and culture*

To encompass all activities within the organization for the promotion of arts at the national and international levels including partnerships and networks with multiple stakeholders, rental of art works, recognizing artistic excellence with our different prizes.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Broadcasting Corporation**

### **Strategic Outcome**

A national public broadcasting service that is primarily Canadian in content and character.

### **Program Activity Descriptions**

#### *Television services*

National, regional and local television broadcasting services in English and French.

#### *Radio services*

National, regional and local radio broadcasting services in English and French, and an international service, Radio Canada International.

### *Transmission and distribution of programs*

The distribution of the national broadcasting service to virtually all parts of Canada through satellite, microwave and landlines. Included is the provision of the signal that delivers service to the individual radio and television receivers through CBC/SRC transmitters, payments to privately-owned affiliates carrying CBC/SRC programs, and facilities to delay or pre-release broadcasts as required in the different time zones of the country.

#### *Newsworld*

CBC Newsworld is an English-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

### *Réseau de l'information*

Le Réseau de l'information is a French-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

#### *Galaxie*

A continuous music network for the home or business market, Galaxie is available by subscription on digital cable and satellite distribution and currently provides 45 different channels of CD-quality uninterrupted music, 24 hours a day.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### Canadian Museum for Human Rights

##### Strategic Outcome

Enhanced knowledge of human rights, with special but not exclusive reference to Canada, in order to enhance the public's understanding of human rights, to promote respect for others and to encourage reflection and dialogue.

##### Program Activity Descriptions

##### *Museum content and program*

In becoming the world's first museum dedicated to the exploration of human rights, the CMHR is breaking new ground; there is no precedent for a museum of this nature. In its early years, the primary focus of this activity will be on establishing an innovative and unique

public program that includes developing a sound research and scholarship capacity; accessible and engaging exhibits and educational programming that promote reflection and dialogue; a strong capacity of national outreach, engagement and service to Canadians; and strong marketing and communications to ensure a high level of awareness about the CMHR and its programs and services.

##### *Stewardship and corporate management*

The stewardship and corporate management activity is aimed at ensuring the private and public funds invested in the museum are managed in a transparent, accountable manner; that resources are effectively deployed, developed, directed administered and controlled; and that the corporation optimizes the value it contributes to Canadians and Canadian society.

##### *Accommodation*

The focus of this activity in the early years will be to manage all stages of the capital construction project including choosing the final design-leading to its commissioning and public opening. The Board will be fully accountable for overseeing all aspects of the building project, including choosing the final design, establishing the time-frames for construction and managing risks throughout.

Prior to the opening of the facility, the museum will also be establishing the appropriate mechanisms to provide for effective, efficient operations and maintenance and its ongoing security, accessibility and sustainability.

#### Canadian Museum of Civilization

##### Strategic Outcome

Interest in, knowledge of, and appreciation and respect for human cultural achievements and human behaviour through collections of historical and cultural objects,

exhibitions, programs and research reflecting a Canadian perspective.

#### Program Activity Descriptions

##### *Accommodation*

Managing and maintaining all facilities and related security and hosting services.

##### *Exhibit, educate and communicate*

Develops, maintains, and communicates exhibits, programs and activities to further knowledge, critical understanding, appreciation and respect for human cultural achievements and human behaviour.

##### *Collect and research*

Manages, develops, conserves and undertakes research on the collections to enhance program delivery and augment the scientific knowledge base.

##### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

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## Canadian Museum of Nature

### Strategic Outcome

Interest in, knowledge of and appreciation and respect for the natural world through collections of natural history objects, public education programs and research reflecting a special but not exclusive perspective on Canada.

### Program Activity Descriptions

#### *Accommodation*

Provides secure and functional facilities that meet all safety and building code requirements including a renovated museum facility that furthers the vision and mandate of the Museum.

#### *Public education programmes*

Develops and maintains exhibitions, programmes, electronic and print publications, the Museum's web site nature.ca and activities to foster an understanding of, and empathy with, nature.

#### *Research*

Explores the past and assists Canadians in preparing for the future by conducting both systematic and applied research, as well as by developing and maintaining networks and linkages with Canadian and international scientific communities.

#### *Collections management*

Develops, preserves and makes accessible collections of natural history specimens, objects and information materials to meet the growing needs of both the public and private sectors for research, education and informed decision-making about the natural world.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Canadian Radio-television and Telecommunications Commission

### Strategic Outcome

Canadians have access to a wide variety of high quality Canadian produced programming and to reliable, affordable and high quality telecommunication services.

### Program Activity Descriptions

#### *Canadian broadcasting*

The *Broadcasting Act* requires the Canadian Radio-television and Telecommunications Commission regulate and monitor broadcasters and broadcasting services, including radio, television, cable distribution and direct-to-home satellite systems, through the issuance of licences. This program is important in order to

ensure the predominance of Canadian content and by providing Canadian with full access to the broadcasting system, as participants in the industry and as audiences.

#### *Canadian telecommunications*

The *Telecommunications Act* requires that the Canadian Radio-television and Telecommunications Commission regulate and supervise the telecommunications industry by approving tariffs and fostering competition. The Commission's regulation of the telecommunications industry is based on an increased reliance on market forces and, where required, effective and efficient regulation. As a result of the Commission's regulation of the telecommunications industry, Canadians have access to reliable telephone and other high-quality telecommunications services at affordable prices.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

apply across an organization and not to those provided specifically to a program.

## National Arts Centre Corporation

### Strategic Outcome

Strong and dynamic performing arts in the National Capital Region and across Canada.

### Program Activity Descriptions

#### *Programming*

Performing arts programming in music, English theatre, French theatre, dance and other forms of programming, as well as programming support services.

#### *Accommodation*

Operating and maintaining the National Arts Centre.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

provides information and services including consultation, research and lending, across multiple channels to facilitate access to the documentary heritage to a wide variety of clients. It also establishes programs, such as the Portrait Gallery of Canada, and encourages or organizes programs such as exhibitions, publications and performances, to make known and interpret the documentary heritage. LAC also provides information resources and standards such as the national catalogue and supports the infrastructure necessary to ensure its accessibility to those interested in Canada.

#### *Managing the disposition of the Government of Canada records of continuing value*

Through the issuance of records disposition authorities, the development of record-keeping advice, tools and guidance, and the provision of Federal Records Centre services for departments of the government of Canada, LAC enables and facilitates the management of information within federal agencies and ensures that government's archival and historical records are identified and appropriately preserved.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that

## Library and Archives of Canada

### Strategic Outcome

Current and future generations of Canadians have access to their documentary heritage.

### Program Activity Descriptions

#### *Managing the documentary heritage of interest to Canada*

The building of national documentary resource for all aspects of the study of Canada is fundamental to the mandate of Library and Archives of Canada (LAC). The LAC collection consists of published and unpublished materials in a variety of formats acquired through legal deposit agreements with government institutions and selected private materials purchased or received by donation. To access the contents of collections, they must be described. Description can take many forms and provide various layers of access but is governed by nationally and internationally accepted codes of practice. At the same time, holdings are also described to meet Canadians' expectations for timely and equitable access. Once materials enter the LAC collection they are managed to ensure their long-term preservation and accessibility through policies, procedures and various programs including storage, conservation, restoration and copying. To fulfill its role as a permanent repository of the government records and publications, the LAC enters into agreements with government institutions to ensure that documents of historical and archival value are eventually transferred to LAC. LAC also provides advice to assist government institutions in fulfilling their obligations under Sections 12 and 13 of the *Library and Archives of Canada Act*.

#### *Making the documentary heritage known and accessible for use*

All materials that become part of the LAC collection are intended for use by those interested in Canada. LAC



**Strategic Outcome**

The Battlefields Park of Quebec is a prestigious, accessible, safe and educational historic and urban site.

**Program Activity Descriptions***Conservation and development*

As part of this program activity, the National Battlefields Commission (NBC) preserves the legacy of the Battlefields Park for future generations. To do so, the NBC ensures infrastructures maintenance and improvement when required, the horticultural landscape, and offers a protected site for all Canadian and foreign users and visitors.

*Public education and services*

The purpose of this program activity is to showcase the history of the site and its cultural, recreational and natural treasures so as to emphasize its dual role as a historical and a city park. In support of this program, the National Battlefields Commission welcomes visitors, puts on exhibits and educational activities, provides quality public services, and disseminates information to users and visitors from both Canada and abroad.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial

management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**National Film Board****Strategic Outcome**

The reflection of Canadian values and perspectives through the production of innovative Canadian audiovisual works accessible in relevant media of the day.

**Program Activity Descriptions***Production of audiovisual works*

The National Film Board (NFB)'s audiovisual works provide a uniquely Canadian perspective, including diverse cultural and regional perspectives, recognized across Canada and around the world, thereby playing a pivotal role in the Canadian film and television industry.

The NFB's programming fosters diverse voices and content in both official languages by encouraging participation from Aboriginal groups and ethnocultural communities.

The NFB's use of the recent production methods and technologies to provide quality works to be accessible on new distribution platforms and in new media.

NFB's production activities include the conceptualization, research, development, production and marketing of documentaries, animation films, new media content, as well as other emerging forms.

*Distribution, accessibility, outreach*

NFB's distribution, accessibility and outreach activities contribute to a dynamic Canadian culture and heritage.

The distribution of audiovisual work includes: commercializing its audiovisual catalogues and well established stock shot library and developing and diversifying markets (Theatrical, TV, Consumer and Institutional) for NFB products in Canada and abroad.

Activities will make works available in communities across Canada, especially those in remote, rural areas, and provide access to Native groups and official language minority groups.

*Revolving fund*

The Estimates are based on cash requirements for the NFB over the fiscal year and the revolving fund is used to pay for the Board's expenses calculated on an accrual basis.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and

venue for the public, and housing for the collection. Facilities have a profound effect on museum visitation. Appropriate museum architecture attracts visitors, contributes to the atmosphere and becomes a symbol of the institution's mandate. A large portion of comments by visitors allude to their satisfaction or dissatisfaction with the quality of the facilities and their related services.

#### *Sharing knowledge*

The Corporation seeks to engage Canadians in discovering, considering and questioning past and present developments in science and technology, and their impact on society and individuals. The Corporation fosters a sense of identity and belonging for all Canadians, as well as pride in Canada's scientific and technological history and achievements. It also encourages active and informed participation by Canadians in the future development of our technological society. The primary reason for interpreting Canada's scientific and technological heritage is to provide Canadians with meaningful information about themselves and Canada. Just as the Transformation of Canada theme directs research and collection activities, it likewise guides the Corporation in its knowledge dissemination activities. These typically depict the historical development of science and technology, provide information on the objects in the collection and review the relationships between science, technology and Canadian society. The Corporation disseminates knowledge to its audiences in three primary ways: through its public facilities, its Web sites and its publications.

#### *Heritage preservation*

Heritage preservation includes two main components, collection management, which includes preservation and conservation, and research, which comprises those

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **National Museum of Science and Technology**

##### **Strategic Outcome**

Interest in, knowledge of and appreciation and respect for science and technology through collections of scientific and technological objects, programs and research reflecting a Canadian perspective.

##### **Program Activity Descriptions**

##### *Accommodation*

Facilities are an integral part of museum operations. They do more than house staff; they also provide a

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **National Gallery of Canada**

##### **Strategic Outcome**

Interest in, knowledge of and appreciation and respect for visual art through collections of historic and contemporary works of art, programs and research that reflect a special but not exclusive perspective on Canada.

##### **Program Activity Descriptions**

##### *Accommodation*

To provide secure and suitable facilities, which are readily accessible to the public, for the preservation and exhibition of the national collections.

##### *Collections*

To acquire, preserve, research and document historic and contemporary works of art in order to represent and present arts heritage. It includes curatorial research, acquisitions and preservation.

##### *Outreach*

To foster broad access nationally and internationally to the Gallery's collection, research, exhibitions and expertise. It includes exhibitions, both in the National Capital Region and other venues in Canada and abroad, educational programming and publications, communications and marketing activities designed to reach as wide an audience as possible.

activities contributing to the building of a knowledge base about the scientific and technological heritage of Canada. The Corporation, as the only comprehensive science- and technology-collecting institution in Canada, has a special responsibility for the development of a Canadian national collection. In view of the breadth of the potential subject matter to be covered, critical choices must be made in determining collection content and priorities. Collection development activities assist the Corporation in making informed decisions on collection content, while collection management activities encompass the activities required to manage the objects accessioned into the collection. The Corporation has identified seven major subject areas on which it will focus its research activities. These are: aviation, communications, manufacturing, natural resources, renewable resources including agriculture, scientific instrumentation and transportation.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Office of the Co-ordinator, Status of Women**

### **Strategic Outcome**

Equality for women and their full participation in the economic, social and democratic life of Canada.

### **Program Activity Descriptions**

#### *Women's participation in Canadian society*

This program activity strengthens women's full participation by addressing their economic and social situations and their participation in democratic life through financial and professional assistance for projects and through strategic partnerships that leverage resources involving public institutions and non-governmental organizations.

#### *Strategic policy analysis, planning and development*

Status of Women develops strategic policy advice, and tools to support federal departments and central agencies in identification of policy priorities and in integrating gender-based analysis in existing and proposed policies, programs and initiatives. This is done through collaboration with other federal departments, provincial-territorial governments, civil society, and key international partners.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight

services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Public Service Commission**

### **Strategic Outcome**

A highly competent, non-partisan and representative Public Service, able to provide service in both official languages, in which appointments are based on the values of fairness, access, representativeness and transparency.

### **Program Activity Descriptions**

#### *Oversight of integrity of staffing and political neutrality*

The Oversight of integrity of staffing and political neutrality activity provides an accountability regime for the implementation of the appointment policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This activity includes monitoring departments' and agencies' compliance with legislative requirements, conducting audits, studies and evaluations, carrying out investigations, and reporting to Parliament on the integrity of public service staffing.

#### *Staffing services and assessment*

The Staffing services and assessment activity develops and maintains the systems that link Canadians and public servants seeking employment opportunities in the



federal public service with hiring departments and agencies. It provides assessment-related products and services in the form of research and development, consultation, assessment operations and counselling for use in recruitment, selection and development throughout the federal public service. This activity also includes delivering staffing services, programs and products to departments and agencies, to Canadians and public servants, through client service units located across Canada.

#### *Appointment integrity and political neutrality*

The Appointment integrity and political neutrality activity develops and maintains a policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This activity includes establishing policies and standards, providing advice, interpretation and guidance and administering delegated and non-delegated appointment authorities.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Public Service Labour Relations Board**

##### **Strategic Outcome**

Harmonious labour relations in the federal Public Service and Parliament.

#### **Program Activity Descriptions**

*Adjudication, mediation and compensation analysis and research*

The Public Service Labour Relations Board (PSLRB) is an independent quasi-judicial tribunal mandated by the *Public Service Labour Relations Act* and the *Parliamentary Employment and Staff Relations Act* to administer the collective bargaining and grievance adjudication systems in the federal Public Service and Parliament. Board members hold hearings with respect to grievance adjudication, complaints and other types of proceedings, throughout Canada. The PSLRB provides conciliation and arbitration services to assist parties in the renewal and negotiation of new collective agreements; mediation services to help parties work together to resolve grievances and complaints; and, an interactive training session on interest-based negotiations and mediation. A compensation analysis and research function consists of delivering information on comparative rates of pay, employee earnings, conditions of employment and benefits in the public and private sectors. The Board is required by statute to provide physical and administrative support services to the National Joint Council (NJC), but plays no direct role in its operations.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Public Service Staffing Tribunal**

##### **Strategic Outcome**

Fair and impartial resolution of disputes related to internal appointments and lay-offs in the Government of Canada.

#### **Program Activity Descriptions**

*Adjudication and mediation of complaints filed under the Public Service Employment Act*

Pursuant to the new *Public Service Employment Act*, the mandate of the Public Service Staffing Tribunal (the Tribunal) is to consider and dispose of complaints stemming from an internal appointment, the implementation of a corrective measure ordered by the Tribunal, the revocation of an appointment or a lay-off. In considering whether a complaint relating to an internal appointment or a lay-off is substantiated, the Tribunal may interpret and apply the *Canadian Human Rights Act*. If the Tribunal finds that the complaint is founded,

it may order that compensation be paid. The Tribunal may also provide mediation services at any stage of a proceeding in order to resolve a complaint.

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Registry of the Public Servants Disclosure Protection Tribunal**

#### **Strategic Outcome**

Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

#### **Program Activity Descriptions**

##### *Reprisal hearings program*

The Registry of the Public Servants Disclosure Protection Tribunal supports the Tribunal in fulfilling its mandate by supporting the effective management of the Tribunal's hearing processes, including by receiving documents, processing cases, maintaining Tribunal records, providing logistical support, providing legal and policy support, orientation and training to Tribunal members and informing clients of Tribunal procedures and directives.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Telefilm Canada**

#### **Strategic Outcome**

Canadians have access to high quality popular Canadian audio-visual productions.

#### **Program Activity Descriptions**

##### *Canada Feature Film Fund*

The Canada Feature Film Fund (CFFF) is the primary instrument of the federal government's Canadian Feature Film Policy, entitled From Script to Screen. The objective of the policy, and of the CFFF, is to capture 5% of the domestic box office. The Fund provides assistance for screenwriting, project development, production, marketing and versions of Canadian feature films that have high box office potential in Canada. In

administering the CFFF, Telefilm seeks to support the development, production and marketing of compelling, distinctively Canadian feature films that reflect Canadian society, including its cultural diversity.

The financial assistance provided by Telefilm Canada is intended to contribute to the overall growth, and professional and economic development, of the Canadian film industry. Telefilm's financial participation may be provided in various forms: investments, conditionally repayable advances, loans, loan guarantees, grants or corporate envelopes. The majority of Telefilm Canada's activity centres on investments in individual projects based on a rigorous project selection process. As an investor, Telefilm Canada shares the risks and eventual revenues of the productions it participates in financially. The CFFF is the subject of a Memorandum of Understanding between Telefilm Canada and the Department of Canadian Heritage. Under the terms of the Memorandum of Understanding, a minimum of one-third of funds are reserved for French-language projects.

#### *Professional development and complementary activities*

This program activity is intended to complement Telefilm Canada's support to feature film and television production-related activity, by supporting activities that enhance the overall environment and conditions in which Canadian feature films and television programs are produced, promoted, sold and distributed. Support in the form of grants is provided to Canadian feature film and television festivals and to Canadian film and television award shows to raise the profile of Canadian productions with Canadian audiences. In addition, support in the form of grants is extended to industry professionals to attend international festivals and markets, and for professional development initiatives.



## 5.12 CANADIAN HERITAGE

*Other activities*

This program activity refers to all programs administered by Telefilm Canada pursuant to contribution agreements or other agreements with the Department of Canadian Heritage. They support Telefilm Canada's audience-and-building-capacity objectives. Telefilm Canada has a contribution agreement with the Department of Canadian Heritage which provides Telefilm Canada with the financial resources to administer the Canada New Media Fund. In addition, Telefilm Canada administers Canada's international coproduction agreements and recommends certification of international coproductions.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Available from previous years	Source of authorities				Total available for use	Vote	Disposition of authorities			
	As shown in			Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	265,653,965	...	...	265,653,965	1					
...	...	17,422,330	...	17,422,330	1a					
...	...	...	...	...	1b					
...	...	17,014,955	...	17,014,955						
...	...	...	1,081,700	1,081,700						
...	...	...	25,583	25,583						
...	...	...	7,614,856	7,614,856						
...	...	...	13,744,900	13,744,900						
...	...	...	6,276,550	6,276,550						
...	...	...	(15,935,526)	(15,935,526)						
...	...	...	(147,500)	(147,500)						
...	...	...	(10,119)	(10,119)						
...	...	...	(6,914,422)	(6,914,422)						
...	...	...	(25,000)	(25,000)						
...	...	...	(99,120)	(99,120)						
...	...	...	(30,000)	(30,000)						
...	...	...	(40,000)	(40,000)						
...	...	...	(215,000)	(215,000)						
...	...	...	(481,950)	(481,950)						
...	...	...	(10,000)	(10,000)						
...	...	...	(797,908)	(797,908)						
...	265,653,965	34,437,285	4,037,044	304,128,294	Total—Vote 1					
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5					
...	...	193,209,475	...	193,209,475	5a					
...	...	...	...	...	5b					
...	...	43,809,465	...	43,809,465	5c					
...	...	...	...	...						
...	265,653,965	34,437,285	4,037,044	304,128,294						
...	959,770,105	...	...	959,770,105	5			</		

## Ministry Summary — Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities				
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$		\$	\$	\$	\$	\$
...	959,770,105	237,018,941	(16,688,260)		1,164,187,478	15,913,308	...	1,100,982,008	
...	26,928,461	...	2,761,041	(S)	29,689,702	...	...	27,876,824	
...	78,422	...	(784)	(S)	77,638	...	...	76,622	
...	...	2,000	(2,000)	(S)	...	...	...	...	
...	1,196,000	...	13,769	(S)	1,209,769	...	...	1,173,000	
...	637,000	...	235,784	(S)	872,784	...	...	792,291	
...	182,000	...	43,093	(S)	225,093	...	...	206,053	
143,472	...	...	6,348	(S)	142,999	473	6,348	5,741	
143,472	1,254,446,153	271,458,226	(9,593,965)		1,474,633,248	41,814,290	6,348	1,393,891,161	
<b>Total Department—Budgetary</b>					<b>1,474,633,248</b>	<b>41,814,290</b>	<b>6,348</b>	<b>1,393,891,161</b>	
<b>Canada Council for the Arts</b>									
...	180,786,219	...	...	10	Payments to the Canada Council for the Arts				
...	...	1	...	10a	Transfer of \$750,000 from Canadian Heritage Vote 5				

10b	Transfer of \$25,000 from Canadian Heritage Vote 1. and \$15,000 from Canadian Heritage Vote 5									
	...	...	1	...	25,000	...	...	25,000	...	...
	...	...	...	...	765,000	...	...	765,000	...	...
	...	...	...	...	1,565,255	...	...	1,565,255	...	...
	...	...	...	...	(25,583)	...	...	(25,583)	...	...
	...	180,786,219	2	2,329,672	183,115,893	...	...	183,115,891	2	...
	...	180,786,219	2	2,329,672	183,115,893	...	...	183,115,891	2	...
	<b>Canadian Broadcasting Corporation</b>									
15	...	956,977,973	...	...	956,977,973	...	...	...	...	1,070,136,657
	...	...	...	...	...	...	...	...	...	...
15b	...	...	60,000,000	...	60,000,000	...	...	...	...	4,000,000
	...	...	...	...	26,908,087	...	...	...	...	...
	...	...	...	...	(26,299,000)	...	...	...	...	...
	...	956,977,973	60,000,000	609,087	1,017,587,060	...	...	1,017,587,060	...	...
20	...	4,000,000	...	...	4,000,000	...	...	4,000,000	...	...
25	...	91,630,000	...	...	91,630,000	...	...	...	...	...
25c	...	...	1	...	1	...	...	...	...	...
	...	...	...	26,299,000	26,299,000	...	...	...	...	...
	...	91,630,000	1	26,299,000	117,929,001	...	...	117,929,000	1	...
27b	...	...	1	...	1	...	...	...	...	96,677,000
	...	...	...	...	...	...	...	...	...	...
	...	1,052,607,973	60,000,002	26,908,087	1,139,516,062	...	...	1,139,516,060	2	...
	...	...	...	...	...	...	...	...	...	1,170,813,657
	<b>Canadian Museum for Human Rights</b>									
30	...	1,500,000	...	...	1,500,000	...	...	...	...	5,000,000
30b	...	...	25,200,000	...	25,200,000	...	...	26,700,000	...	...
	...	1,500,000	25,200,000	...	26,700,000	...	...	26,700,000	...	...
	...	1,500,000	25,200,000	...	26,700,000	...	...	26,700,000	...	...
	...	...	...	...	...	...	...	...	...	...
	...	1,500,000	25,200,000	...	26,700,000	...	...	26,700,000	...	...
	...	...	...	...	...	...	...	...	...	...
	...	1,052,607,973	60,000,002	26,908,087	1,139,516,062	...	...	1,139,516,060	2	...
	...	...	...	...	...	...	...	...	...	1,170,813,657

## Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
<b>Canadian Museum of Civilization</b>								
...	62,266,219	...	62,266,219	35	Payments to the Canadian Museum of Civilization for operating and capital expenditures	...	...	...
...	...	...	170,000	35a	Payments to the Canadian Museum of Civilization for operating and capital expenditures	...	...	...
...	...	1	175,000	35b	Transfer of \$175,000 from Canadian Heritage Vote 5	...	...	...
...	...	...	3,530,283		Transfer from: Vote 5	...	...	...
...	...	...	213,594		TB Vote 15 <sup>(1)</sup>	...	...	...
...	...	...	213,594		TB Vote 30 <sup>(1)</sup>	...	...	...
...	62,266,219	170,001	3,918,877		Total—Vote 35	66,355,096	1	69,545,663
...	<b>62,266,219</b>	<b>170,001</b>	<b>3,918,877</b>		<b>Total Agency—Budgetary</b>	<b>66,355,096</b>	<b>1</b>	<b>69,545,663</b>
<b>Canadian Museum of Nature</b>								
...	32,385,127	...	32,385,127	40	Payments to the Canadian Museum of Nature for operating and capital expenditures	...	...	...
...	...	947,776	947,776		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...
...	...	103,383	103,383		TB Vote 30 <sup>(1)</sup>	...	...	...
...	32,385,127	...	33,436,286		Total—Vote 40	33,436,286	...	62,339,265
...	<b>32,385,127</b>	<b>1,051,159</b>	<b>33,436,286</b>		<b>Total Agency—Budgetary</b>	<b>33,436,286</b>	<b>...</b>	<b>62,339,265</b>
<b>Canadian Radio-television and Telecommunications Commission</b>								
...	1	...	1	45	Program expenditures	...	...	...
...	1,156,435	...	1,156,435	45a	Program expenditures	...	...	...
...	2,171	...	2,171	45b	Transfer of \$1,500,000 from Industry Vote 1	...	...	...
...	225,564	...	225,564	45c	Program expenditures	...	...	...
...	...	1,500,000	1,500,000		Transfer from: Vote 1 (Industry)	...	...	...
...	...	1,607,988	1,607,988		TB Vote 15 <sup>(1)</sup>	...	...	...
...	...	2,020,000	2,020,000		TB Vote 25 <sup>(1)</sup>	...	...	...
...	...	1,421,730	1,421,730		TB Vote 30 <sup>(1)</sup>	...	...	...
...	1	1,384,170	7,933,889		Total—Vote 45	6,061,606	1,872,283	12,154,954
...	5,352,375	...	1,020,056	(S)	Contributions to employee benefit plans	6,372,431	...	5,935,527
...	...	150	6,372,431	(S)	Spending of proceeds from the disposal of surplus Crown assets	150	...	1,356
...	<b>5,352,376</b>	<b>1,384,170</b>	<b>7,569,924</b>		<b>Total Agency—Budgetary</b>	<b>12,434,187</b>	<b>1,872,283</b>	<b>18,091,837</b>



# Library and Archives of Canada

50	Program expenditures	110,215,852	...	...	110,215,852	50	Program expenditures	...	...	110,215,852	...	...	110,215,852
50a	Transfer of \$850,000 from Canadian Heritage Vote 5	20,798	...	...	20,798	50a	Transfer of \$850,000 from Canadian Heritage Vote 5	...	...	20,798	...	...	20,798
50b	Transfer of \$481,950 from Canadian Heritage Vote 1, and \$996,609 from Public Works and Government Services Vote 5	...	...	...	...	50b	Transfer of \$481,950 from Canadian Heritage Vote 1, and \$996,609 from Public Works and Government Services Vote 5	...	...	...	...	...	...
	Transfer from: Vote 1	208,106	...	...	208,106		Transfer from: Vote 1	208,106	...	208,106	...	...	208,106
	Vote 5	481,950	...	...	481,950		Vote 5	481,950	...	481,950	...	...	481,950
	Vote 5 (Public Works and Government Services)	850,000	...	...	850,000		Vote 5 (Public Works and Government Services)	850,000	...	850,000	...	...	850,000
	TB Vote 15 <sup>(1)</sup>	996,609	...	...	996,609		TB Vote 15 <sup>(1)</sup>	996,609	...	996,609	...	...	996,609
	TB Vote 25 <sup>(1)</sup>	4,047,750	...	...	4,047,750		TB Vote 25 <sup>(1)</sup>	4,047,750	...	4,047,750	...	...	4,047,750
	TB Vote 30 <sup>(1)</sup>	2,714,996	...	...	2,714,996		TB Vote 30 <sup>(1)</sup>	2,714,996	...	2,714,996	...	...	2,714,996
	Transfer to: Vote 52b	3,019,906	...	...	3,019,906		Transfer to: Vote 52b	3,019,906	...	3,019,906	...	...	3,019,906
	Vote 1 (Treasury Board)	(7,556,278)	...	...	(7,556,278)		Vote 1 (Treasury Board)	(7,556,278)	...	(7,556,278)	...	...	(7,556,278)
	Total—Vote 50	(4,877)	...	...	(4,877)		Total—Vote 50	(4,877)	...	(4,877)	...	...	(4,877)
52b	Capital expenditures—Transfer of \$7,556,278 from Canadian Heritage Vote 50, and \$4,329,128 from Public Works and Government Services Vote 5	114,994,812	228,904	4,550,056	114,994,812	52b	Capital expenditures—Transfer of \$7,556,278 from Canadian Heritage Vote 50, and \$4,329,128 from Public Works and Government Services Vote 5	114,994,812	228,904	4,550,056	114,994,812	...	114,175,326
	Transfer from: Vote 5 (Public Works and Government Services)	...	1	...	...		Transfer from: Vote 5 (Public Works and Government Services)	...	1	...	...	...	...
	Vote 50	4,329,128	...	...	4,329,128		Vote 50	4,329,128	...	4,329,128	...	...	4,329,128
	Total—Vote 52b	7,556,243	...	...	7,556,243		Total—Vote 52b	7,556,243	...	7,556,243	...	...	7,556,243
(S)	Contributions to employee benefit plans	12,895,385	...	...	12,895,385	(S)	Contributions to employee benefit plans	12,895,385	...	12,895,385	...	...	12,895,385
(S)	Spending of proceeds from the disposal of surplus Crown assets	298,805	...	...	298,805	(S)	Spending of proceeds from the disposal of surplus Crown assets	298,805	...	298,805	...	...	298,805
(S)	Refunds of amounts credited to revenues in previous years	4,415	...	...	4,415	(S)	Refunds of amounts credited to revenues in previous years	4,415	...	4,415	...	...	4,415
103,537	Total Agency—Budgetary	124,467,533	15,416,023	195,268	124,467,533	103,537	Total Agency—Budgetary	124,467,533	15,416,023	195,268	124,467,533	...	126,592,512
55	National Arts Centre Corporation	35,175,479	...	...	35,175,479	55	National Arts Centre Corporation	35,175,479	...	35,175,479	...	...	35,175,479
	Payments to the National Arts Centre Corporation	226,828	...	...	226,828		Payments to the National Arts Centre Corporation	226,828	...	226,828	...	...	226,828
	Transfer from TB Vote 15 <sup>(1)</sup>	35,402,307	...	...	35,402,307		Transfer from TB Vote 15 <sup>(1)</sup>	35,402,307	...	35,402,307	...	...	35,402,307
	Total—Vote 55	35,402,307	...	...	35,402,307		Total—Vote 55	35,402,307	...	35,402,307	...	...	35,402,307
60	National Battlefields Commission	7,354,315	...	...	7,354,315	60	National Battlefields Commission	7,354,315	...	7,354,315	...	...	7,354,315
	Program expenditures	100,070	...	...	100,070		Program expenditures	100,070	...	100,070	...	...	100,070
	Transfer from: TB Vote 15 <sup>(1)</sup>	400,450	...	...	400,450		Transfer from: TB Vote 15 <sup>(1)</sup>	400,450	...	400,450	...	...	400,450
	TB Vote 25 <sup>(1)</sup>	7,854,835	...	...	7,854,835		TB Vote 25 <sup>(1)</sup>	7,854,835	...	7,854,835	...	...	7,854,835
(S)	Total—Vote 60	505,023	...	...	505,023	(S)	Total—Vote 60	505,023	...	505,023	...	...	505,023
(S)	Contributions to employee benefit plans	1,787,374	...	...	1,787,374	(S)	Contributions to employee benefit plans	1,787,374	...	1,787,374	...	...	1,787,374
	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	828,383	...	...	828,383		Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	828,383	...	828,383	...	...	828,383
103,537	Total Agency—Budgetary	10,147,232	...	...	10,147,232	103,537	Total Agency—Budgetary	10,147,232	...	10,147,232	...	...	10,147,232

Year	Disposition of authorities			Used in the previous year
	Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$	
26	439,636	...	68,005,963	
49	...	5,827,859	(131,402)	
75	439,636	5,827,859	67,874,561	
54	...	...	48,033,327	
00	...	...	8,000,000	
54	...	...	56,033,327	
89	...	...	35,470,659	
89	...	...	35,470,659	

[illegible]

## Ministry Summary—Concluded

Available from previous years	Source of authorities			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Main Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,567,365	3,282,707	...	...	1,567,365	105	<b>Public Service Staffing Tribunal</b>			
...	...	...	...	...	3,282,707	105a	Program expenditures			
...	...	...	72,566	...	72,566		Program expenditures			
...	...	...	224,050	...	224,050		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	9,238	...	9,238		TB Vote 25 <sup>(1)</sup>			
...	...	...	...	...	...		TB Vote 30 <sup>(1)</sup>			
...	1,567,365	3,282,707	305,854	...	5,155,926		Total—Vote 105			
...	11,432	...	546,645	...	558,097	(S)	Contributions to employee benefit plans			
...	<b>1,578,817</b>	<b>3,282,707</b>	<b>852,499</b>	...	<b>5,714,023</b>		<b>Total Agency—Budgetary</b>			
...	...	...	...	...	...		<b>Registry of the Public Servants Disclosure</b>			
...	1,644,000	...	...	...	1,644,000	110	<b>Protection Tribunal</b>			
...	...	...	82,200	...	82,200		Program expenditures			
...	1,644,000	...	82,200	...	1,726,200		Transfer from TB Vote 25 <sup>(1)</sup>			
...	...	...	...	...	...		Total—Vote 110			
...	183,600	...	(74,487)	...	109,113	(S)	Contributions to employee benefit plans			
...	<b>1,827,600</b>	...	<b>7,713</b>	...	<b>1,835,313</b>		<b>Total Agency—Budgetary</b>			
...	...	...	...	...	...		<b>Telefilm Canada</b>			
...	104,662,127	...	...	...	104,662,127	115	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>			
...	...	...	1,005,016	...	1,005,016		Transfer from TB Vote 15 <sup>(1)</sup>			
...	104,662,127	...	1,005,016	...	105,667,143		Total—Vote 115			
...	<b>104,662,127</b>	...	<b>1,005,016</b>	...	<b>105,667,143</b>		<b>Total Agency—Budgetary</b>			
...	...	...	...	...	...		<b>Total Ministry—Budgetary</b>			
<b>6,188,962</b>	<b>3,140,864,773</b>	<b>374,996,059</b>	<b>79,428,380</b>	...	<b>3,601,478,174</b>		3,525,295,432			
							70,153,203			
							6,029,539			
							3,517,461,647			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.  
Treasury Board Vote 10—Government-wide initiatives.  
Treasury Board Vote 15—Compensation adjustments.  
Treasury Board Vote 25—Operating budget carry forward.  
Treasury Board Vote 30—Paylist requirements.  
Treasury Board Vote 35—Budget implementation initiatives.

# Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Official languages	21,691,085	14,156,754	...	...	355,538,130	351,479,343	...	...	...	...	377,229,215	365,636,097
Cultural industries	52,451,464	31,593,884	...	...	294,243,994	285,984,236	3,100,000	3,798,618	...	...	343,595,458	313,779,502
Sport	41,410,756	34,466,509	...	...	199,500,537	198,264,884	...	...	...	...	240,911,293	232,731,393
Engagement and inclusion	18,201,217	13,526,080	...	...	78,576,977	76,623,691	...	...	...	...	96,778,194	90,149,771
Arts	22,290,341	11,938,570	...	...	139,052,383	138,904,779	...	...	...	...	161,342,724	150,843,349
Promotion of and attachment to Canada	49,566,704	51,027,016	...	...	99,884,501	99,663,403	500,000	...	...	...	148,951,205	150,690,419
Internal services	109,629,902	127,547,477	...	...	...	...	...	...	...	...	109,629,902	127,547,477
Heritage	24,513,754	29,209,560	...	...	14,402,141	14,365,019	900,000	319,339	...	...	38,015,895	43,255,240
Sub-total	339,755,223	313,465,850	...	...	1,181,198,663	1,165,285,355	4,500,000	4,117,957	...	...	1,516,453,886	1,474,633,248
Revenues netted against expenditures	(4,500,000)	(4,117,957)	...	...	...	...	(4,500,000)	(4,117,957)	...	...	...	...
<b>Total Department—Budgetary</b>	<b>335,255,223</b>	<b>309,347,893</b>	<b>...</b>	<b>...</b>	<b>1,181,198,663</b>	<b>1,165,285,355</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,516,453,886</b>	<b>1,474,633,248</b>
<b>Canada Council for the Arts—Budgetary</b>	<b>183,115,893</b>	<b>183,115,891</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>183,115,893</b>	<b>183,115,891</b>
<b>Canadian Broadcasting Corporation—Budgetary</b>	<b>1,139,516,062</b>	<b>1,139,516,060</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,139,516,062</b>	<b>1,139,516,060</b>
<b>Canadian Museum for Human Rights—Budgetary</b>	<b>26,700,000</b>	<b>26,700,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>26,700,000</b>	<b>26,700,000</b>
<b>Canadian Museum of Civilization—Budgetary</b>	<b>66,355,097</b>	<b>66,355,096</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>66,355,097</b>	<b>66,355,096</b>
<b>Canadian Museum of Nature—Budgetary</b>	<b>33,436,286</b>	<b>33,436,286</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>33,436,286</b>	<b>33,436,286</b>
<b>Canadian Radio-television and Telecommunications Commission</b>												
Internal services	18,535,129	15,425,186	...	...	...	...	14,178,935	14,178,935	...	...	4,356,194	1,246,251
Canadian Broadcasting	19,056,126	19,732,065	...	...	...	...	15,174,958	15,174,958	...	...	3,881,168	4,557,107
Canadian telecommunications	18,029,288	18,591,009	...	...	...	...	11,960,180	11,960,180	...	...	6,069,108	6,630,829
Sub-total	55,620,543	53,748,260	...	...	...	...	41,314,073	41,314,073	...	...	14,306,470	12,434,187
Revenues netted against expenditures	(41,314,073)	(41,314,073)	...	...	...	...	(41,314,073)	(41,314,073)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>14,306,470</b>	<b>12,434,187</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>14,306,470</b>	<b>12,434,187</b>



## Program Activity—Continued

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Library and Archives of Canada</b>												
Managing the documentary heritage of interest to Canada	58,477,337	46,914,655	11,885,407	7,556,243	38,861	38,861	...	...	...	...	70,401,605	54,509,759
Internal services	32,377,175	34,403,601	...	...	...	...	...	...	...	...	32,377,175	34,403,601
Making the documentary heritage known and accessible for use	24,152,566	22,168,806	...	...	2,504,507	2,504,507	550,000	367,412	...	...	26,107,073	24,305,901
Managing the disposition of the Government of Canada records of continuing value	11,192,971	11,248,272	...	...	...	...	...	...	...	...	11,192,971	11,248,272
Sub-total	126,200,049	114,735,334	11,885,407	7,556,243	2,543,368	2,543,368	550,000	367,412	...	...	140,078,824	124,467,533
Revenues netted against expenditures	(550,000)	(367,412)	...	...	...	...	(550,000)	(367,412)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>125,650,049</b>	<b>114,367,922</b>	<b>11,885,407</b>	<b>7,556,243</b>	<b>2,543,368</b>	<b>2,543,368</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>140,078,824</b>	<b>124,467,533</b>
<b>National Arts Centre Corporation—Budgetary</b>												
	35,402,307	35,402,307	...	...	...	...	...	...	...	...	35,402,307	35,402,307
<b>National Battlefields Commission</b>												
Internal services	6,576,232	6,274,307	...	...	...	...	...	...	...	...	6,576,232	6,274,307
Conservation and development	2,749,000	2,170,457	...	...	...	...	...	...	...	...	2,749,000	2,170,457
Public education and services	822,000	1,009,746	...	...	...	...	...	...	...	...	822,000	1,009,746
<b>Total Agency—Budgetary</b>	<b>10,147,232</b>	<b>9,454,510</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>10,147,232</b>	<b>9,454,510</b>
<b>National Film Board</b>												
Production of audiovisual works	49,071,362	48,444,688	...	...	95,500	95,500	2,392,000	2,039,889	...	...	46,774,862	46,500,299
Distribution, accessibility, outreach	18,950,000	17,472,689	...	...	154,000	152,525	6,038,000	4,679,250	...	...	13,066,000	12,945,964
Internal services	10,300,000	10,232,988	...	...	500	475	22,000	...	...	...	10,278,500	10,233,463
Revolving fund	5,941,808	113,949	...	...	...	...	...	...	...	...	5,941,808	113,949
Sub-total	84,263,170	76,264,314	...	...	250,000	248,500	8,452,000	6,719,139	...	...	76,061,170	69,793,675
Revenues netted against expenditures	(8,452,000)	(6,719,139)	...	...	...	...	(8,452,000)	(6,719,139)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>75,811,170</b>	<b>69,545,175</b>	<b>...</b>	<b>...</b>	<b>250,000</b>	<b>248,500</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>76,061,170</b>	<b>69,793,675</b>

<b>National Gallery of Canada— Budgetary</b>		50,592,554	50,592,554	...	...	...	...	...	...	...	50,592,554	50,592,554
<b>National Museum of Science and Technology— Budgetary</b>		36,693,989	36,693,989	...	...	...	...	...	...	...	36,693,989	36,693,989
<b>Office of the Co-ordinator, Status of Women</b>												
Women's participation in Canadian society		5,325,827	2,930,387	...	...	20,633,000	20,471,824	...	...	...	...	23,402,211
Internal services		4,393,972	6,567,770	...	...	...	...	...	...	...	...	6,567,770
Strategic policy analysis, planning and development		1,897,243	1,598,449	...	...	...	...	...	...	...	...	1,598,449
<b>Total Agency—Budgetary</b>		<b>11,617,042</b>	<b>11,096,606</b>	...	...	<b>20,633,000</b>	<b>20,471,824</b>	...	...	...	<b>32,250,042</b>	<b>31,568,430</b>
<b>Public Service Commission</b>												
Internal services		40,159,160	38,363,139	...	...	...	...	...	...	...	...	38,363,139
Oversight of integrity of staffing and political neutrality		22,066,121	21,239,647	...	...	...	...	...	...	...	...	21,239,647
Staffing services and assessment		52,388,449	46,677,477	...	...	...	...	14,000,000	11,183,261	...	...	35,494,216
Appointment integrity and political neutrality		12,304,365	11,671,561	...	...	...	...	...	...	...	...	11,671,561
Sub-total		126,918,095	117,951,824	...	...	...	...	14,000,000	11,183,261	...	...	106,768,563
Revenues netted against expenditures		(14,000,000)	(11,183,261)	...	...	...	...	(14,000,000)	(11,183,261)	...	...	...
<b>Total Agency—Budgetary</b>		<b>112,918,095</b>	<b>106,768,563</b>	...	...	...	...	...	...	...	<b>112,918,095</b>	<b>106,768,563</b>
<b>Public Service Labour Relations Board</b>												
Adjudication, mediation and compensation analysis and research		9,687,885	9,380,306	...	...	...	...	...	...	...	...	9,380,306
Internal services		4,545,903	3,487,000	...	...	...	...	...	...	...	...	3,487,000
<b>Total Agency—Budgetary</b>		<b>14,233,788</b>	<b>12,867,306</b>	...	...	...	...	...	...	...	<b>14,233,788</b>	<b>12,867,306</b>
<b>Public Service Staffing Tribunal</b>												
Adjudication and mediation of complaints filed under the <i>Public Service Employment Act</i>		4,065,479	3,263,705	...	...	...	...	...	...	...	...	3,263,705
Internal services		1,648,544	1,621,046	...	...	...	...	...	...	...	...	1,621,046
<b>Total Agency—Budgetary</b>		<b>5,714,023</b>	<b>4,884,751</b>	...	...	...	...	...	...	...	<b>5,714,023</b>	<b>4,884,751</b>

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-Budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Registry of the Public Servants</b>												
<b>Disclosure Protection Tribunal</b>												
Reprisal hearings program	1,835,313	943,903	...	...	...	...	...	...	...	...	1,835,313	943,903
<b>Total Agency—Budgetary</b>	<b>1,835,313</b>	<b>943,903</b>	...	...	...	...	...	...	...	...	<b>1,835,313</b>	<b>943,903</b>
<b>Telefilm Canada</b>												
Canada Feature Film Fund	85,187,000	89,005,167	...	...	...	...	...	...	...	...	85,187,000	89,005,167
Internal services	16,492,143	13,560,473	...	...	...	...	...	...	...	...	16,492,143	13,560,473
Professional development and complementary activities	3,988,000	2,339,726	...	...	...	...	...	...	...	...	3,988,000	2,339,726
Other activities	...	761,777	...	...	...	...	...	...	...	...	...	761,777
<b>Total Agency—Budgetary</b>	<b>105,667,143</b>	<b>105,667,143</b>	...	...	...	...	...	...	...	...	<b>105,667,143</b>	<b>105,667,143</b>
<b>Total Ministry—Budgetary</b>												
	2,384,967,736	2,329,190,142	11,885,407	7,556,243	1,204,625,031	1,188,549,047	...	...	...	...	3,601,478,174	3,525,295,432

# Transfer Payments

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Department	Disposition of authorities			
\$	\$	\$	\$	\$	\$		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
							\$	\$	\$	\$
...	45,400,000	15,000,000	(3,055,748)	57,344,252		<b>Grants</b>	56,300,000	1,044,252	...	45,400,000
...	...	...	...	...	...	Grants to eligible publishers of canadian periodicals to defray a portion of mailing costs	...	...	...	...
...	36,823,000	...	(26,230,827)	10,592,173	...	Grants to organizations, associations and institutions to promote the vitality and long-term development of official-language minority communities through the Development of official-language communities program	6,592,173	4,000,000	...	7,666,376
...	26,677,000	...	(250,839)	26,426,161	...	Grants to the Athlete assistance program	26,107,783	318,378	...	26,486,000
...	14,884,000	...	801,600	15,685,600	...	Grants to arts organizations for endowment purposes	15,685,600	...	...	14,884,420
...	12,405,000	1,950,000	(5,888,231)	8,466,769	...	Grants in support of the Building communities through arts and heritage program	8,399,200	67,569	...	4,427,594
...	10,000,000	...	(3,143,914)	6,856,086	...	Grants to Arts Presentation Canada (programming component)	6,856,086	...	...	5,731,325
...	7,315,035	...	(7,315,035)	...	...	Grants in support of the Multiculturalism program	...	...	...	181,865
...	5,434,000	4,350,000	(1,308,654)	8,475,346	...	Grants in support of the Celebration, commemoration and learning program	8,473,765	1,581	...	...
...	5,098,000	...	(4,442,832)	655,168	...	Grants to organizations, associations and institutions to promote the full recognition and use of the official languages in canadian society through the Enhancement of official languages program	655,167	1	...	1,293,027
...	4,940,000	3,060,000	(950,551)	7,049,449	...	Grant to TV5 Monde	7,049,448	1	...	4,385,826
...	3,000,000	1,000,000	(1,894,370)	2,105,630	...	Grant to Cultural Spaces Canada	2,105,630	...	...	477,866
...	...	...	...	...	...	Grant to canadian museums and heritage organizations to promote professional management of, and access to, Canada's diverse heritage	...	...	...	...
...	2,500,000	...	(725,412)	1,774,588	...	Grants to Canadian arts and heritage sustainability program (capacity building component)	1,774,587	1	...	1,973,189
...	2,000,000	...	(2,000,000)	...	...	Grants to support the Aboriginal peoples' program	...	...	...	1,046,449
...	1,340,000	...	(752,881)	587,119	...	Grants to institutions and public authorities in Canada in accordance with section 35 of the <i>Cultural Property Export and Import Act</i>	586,568	551	...	598,426
...	1,164,000	...	(762,503)	401,497	...	Grants in support of the Community historical recognition program	394,619	6,878	...	221,734
...	1,127,672	...	(1,127,672)	...	...	(S) Payments under the <i>Lieutenant Governors Superannuation Act</i>	...	...	...	...
...	637,000	...	235,783	872,783	...	Grants to Arts Presentation Canada (development component)	872,783	...	...	792,291
...	500,000	...	(331,000)	169,000	...	Grants in support of the Canadian studies program	169,000	...	...	72,100
...	200,000	...	(200,000)	...	...	Grants in support of the Human rights program	...	...	...	24,000
...	195,293	...	(103,546)	91,747	...	Grants in support of the Human rights program	80,387	11,360	...	36,678

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates				Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	
...	182,000	...	43,093	225,093	(S) Supplementary retirement benefits - Former Lieutenant-Governors	225,093	...	206,053
...	147,372	...	...	147,372	Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the costs incurred in the exercise of their duties:			
...	105,627	...	(7,196)	98,431	Quebec		...	147,372
...	97,814	...	...	97,814	Ontario		...	98,431
...	77,510	...	...	77,510	British Columbia		...	97,814
...	75,940	...	...	75,940	Newfoundland		(80)	77,590
...	73,762	...	...	73,762	Alberta		...	75,940
...	73,758	...	...	73,758	Manitoba		...	73,762
...	64,199	...	...	64,199	Saskatchewan		...	73,758
...	62,947	...	(5)	62,942	Nova Scotia		...	64,199
...	57,071	...	...	57,071	New Brunswick		...	62,947
...	100,000	...	(100,000)	...	Prince Edward Island		...	57,071
...	...	...	...	...	Grants in support of innovative youth exchange projects	...	...	...
...	...	...	...	...	Items not required for the current year	...	...	13,643,642
...	182,758,000	25,360,000	(59,510,740)	148,607,260	Total—Grants	143,156,768	5,450,492	130,377,964
Contributions								
...	189,867,000	14,505,101	21,090,488	225,462,589	Contributions to support the Development of official language communities program	225,418,803	43,786	...
...	104,923,000	1,989,600	11,915,601	118,828,201	Contributions to support the Enhancement of official languages program	118,813,200	15,001	...
...	101,113,596	500,000	12,101,636	113,715,232	Contributions for the Sport support program	113,657,960	57,272	...
...	56,522,911	...	2,601,874	59,124,785	Contributions to support the Aboriginal peoples' program	59,040,288	84,497	...
...	43,992,404	36,792,000	(21,425,260)	59,359,144	Contributions for the Games' hosting program	58,499,142	860,002	...
...	...	...	...	...	Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:			
...	36,637,660	750,000	(1,030,799)	36,356,861	Contributions for the Book publishing industry development program	36,001,249	355,612	...
...	25,332,485	29,127,075	7,154,445	61,614,005	Contributions in support of the Cultural spaces Canada program	61,549,649	64,356	...
...	22,364,982	999,100	2,126,903	25,490,985	Contributions to the Canada Music Fund	25,340,985	150,000	...
...	20,400,000	99,550,000	...	119,950,000	Contributions to the Canadian Television Fund	119,950,000	...	...
...	19,776,000	...	635,654	20,411,654	Contributions in support of the Katimavik program	20,411,654	...	...
...	19,155,641	16,717,465	14,094,209	49,967,315	Contributions in support of the Celebration and commemoration program	49,754,485	212,830	...
...	17,862,112	...	3,787,673	21,649,785	Contributions in support of the Arts presentation Canada program	21,649,785	...	...
...	17,686,359	...	202,630	17,888,989	Contributions in support of the Exchanges Canada Initiative	17,882,489	6,500	...
...	16,703,920	6,838,600	(1,717,520)	21,825,000	Contributions for the National arts training program	21,825,000	...	...
...	...	...	...	...	...	...	...	18,400,000



...	14,881,638	...	(954,381)	13,927,257	Contributions to the Canadian magazine publishing industry	13,892,239	35,018	...	14,296,262
...	14,196,077	...	103,923	14,300,000	Contributions to the Canada New Media Fund	14,300,000	...	...	14,500,000
...	...	...	...	...	Contributions to Canadian museums and heritage organizations to promote professional management of, and access to, Canada's diverse heritage	...	...	...	...
...	11,946,000	...	280,056	12,226,056	Contributions in support of the Community historical recognition program	12,195,813	30,243	...	11,990,808
...	9,932,614	...	(9,932,614)	...	Contributions in support of the Multiculturalism program	...	...	...	...
...	9,394,124	...	(9,394,124)	...	Contributions in support of the Canadian culture on-line program	8,056,875	499,874	...	13,065,512
...	5,567,143	...	2,989,606	8,556,749	Contributions to Cultural Capitals of Canada	...	...	...	4,629,837
...	3,862,680	...	(3,862,680)	...	Contributions in support of the National training program in the film and video sector	...	...	...	...
...	2,519,400	...	...	2,519,400	Contributions to TV5	5,093,440	2,519,400	...	2,581,174
...	2,470,000	...	683,441	5,093,441	Contributions to Arts and heritage sustainability program (capacity building component)	6,599,029	83,248	...	3,510,510
...	2,365,479	...	4,316,798	6,682,277	Contributions in support of the trade routes: Canada's trade opportunities program	...	1,976,000	...	1,935,571
...	1,976,000	...	...	1,976,000	Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructures and support cultural development:	...	...	...	...
...	1,580,000	...	295,000	1,875,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,875,000	...	...	1,875,000
...	1,531,400	...	...	1,531,400	Contributions in support of the Canadian Feature Film Policy: Canadian Independent Film and Video Fund	...	1,531,400	...	1,531,400
...	1,350,000	...	4,412,196	7,712,196	Contributions in support of the Building communities through arts and heritage program	6,154,664	1,557,532	...	2,381,951
...	1,000,000	...	(1,000,000)	...	Contribution to the Canadian arts and heritage sustainability program (networking component)	...	...	...	236,064
...	390,000	...	200,000	590,000	Contributions to the Arts, culture and diversity program	590,000	...	...	590,000
...	192,280	...	102,081	294,361	Contributions in support of the Human rights program	162,701	131,660	...	302,946
...	190,000	...	1,024,521	1,214,521	Contributions in support of the Canadian studies program	1,214,254	267	...	1,669,783
...	148,200	...	...	148,200	Contributions in support of the Canadian Feature Film Policy: Audio-visual preservation Trust	...	148,200	...	150,000
...	...	...	2,300,000	2,300,000	Contributions in support of the Court challenges program	2,199,883	100,117	...	2,600,000
...	...	...	...	...	Items not required for the current year	...	...	...	42,243,050
...	777,831,105	211,658,941	43,101,357	1,032,591,403	<b>Total—Contributions</b>	<b>1,022,128,587</b>	<b>10,462,816</b>	...	<b>971,602,388</b>
...	960,589,105	237,018,941	(16,409,383)	1,181,198,663	<b>Total Department</b>	<b>1,165,285,355</b>	<b>15,913,308</b>	...	<b>1,101,980,352</b>
<b>Library and Archives of Canada</b>									
<b>Grants</b>									
...	25,000	2,528	...	27,528	International Serials Data System	27,528	...	...	28,894
...	11,000	...	333	11,333	International Federation of Library Associations and Institutions	11,333	...	...	11,382
...	36,000	2,528	333	38,861	<b>Total—Grants</b>	<b>38,861</b>	...	...	<b>40,276</b>

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Contributions</b>								
...	640,000	...	(640,000)	...	...	...	...	...
...	570,000	...	...	570,000	570,000	...	...	570,000
...	500,000	...	(500,000)	...	...	...	...	...
...	...	744,500	50,007	794,507	794,507	...	...	1,020,241
...	...	...	1,140,000	1,140,000	1,140,000	...	...	1,140,000
...	1,710,000	744,500	50,007	2,504,507	2,504,507	...	...	2,730,241
...	1,746,000	747,028	50,340	2,543,368	2,543,368	...	...	2,770,517
<b>National Film Board Grants</b>								
...	15,000	...	...	15,000	13,500	1,500	...	15,000
<b>Contributions</b>								
...	235,000	...	...	235,000	235,000	...	...	247,018
...	250,000	...	...	250,000	248,500	1,500	...	262,018

Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	...	14,750,000	...	...	14,750,000	...	14,691,439	58,561	...	17,550,000
Contributions										
Women's program—Contributions to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society	...	4,200,000	1,000,000	(317,000)	4,883,000	4,803,829	79,171	...	3,474,197	
Contributions to the Native Women's Association of Canada for the Sisters in Spirit Initiative	...	1,000,000	...	...	1,000,000	976,556	23,444	...	1,000,000	
Total—Contributions	...	5,200,000	1,000,000	(317,000)	5,883,000	5,780,385	102,615	...	4,474,197	
Total Agency	...	19,950,000	1,000,000	(317,000)	20,633,000	20,471,824	161,176	...	22,024,197	
Total Ministry	...	982,535,105	238,765,969	(16,676,043)	1,204,625,031	1,188,549,047	16,075,984	...	1,127,037,084	

PUBLIC ACCOUNTS OF CANADA, 2009-2010

## Details of Respendable Amounts

Department	\$			\$			\$		
	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	Public Service Commission Budgetary (respendable revenues)	Staffing services and assessment Assessment and counselling services and products	Total Agency—Budgetary	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
<b>Budgetary (respendable revenues)</b>									
Cultural industries	3,100,000	3,798,618	...	...			14,000,000	11,183,261	11,101,214
Promotion of and attachment to Canada	500,000	...	...	...					
Heritage	900,000	319,339	...	...					
Access to Canada's culture	...	...	456,257	...					
Sustainability of cultural expression and participation	...	...	3,632,597	...					
Preservation of Canada's heritage	...	...	307,853	...					
<b>Total Department—Budgetary</b>	<b>4,500,000</b>	<b>4,117,957</b>	<b>4,396,707</b>				<b>14,000,000</b>	<b>11,183,261</b>	<b>11,101,214</b>
<b>Canadian Radio-television and Telecommunications Commission</b>									
<b>Budgetary (respendable revenues)</b>									
Internal services	14,178,935	14,178,935	...	...					
Canadian broadcasting	15,174,958	15,174,958	21,703,000	...					
Canadian telecommunications	11,960,180	11,960,180	18,697,000	...					
<b>Total Agency—Budgetary</b>	<b>41,314,073</b>	<b>41,314,073</b>	<b>40,400,000</b>				<b>68,816,073</b>	<b>63,701,842</b>	<b>62,557,197</b>
<b>Library and Archives of Canada</b>									
<b>Budgetary (respendable revenues)</b>									
Making the documentary heritage known and accessible for use	550,000	367,412	384,880	...					
<b>Total Agency—Budgetary</b>	<b>550,000</b>	<b>367,412</b>	<b>384,880</b>						
<b>National Film Board</b>									
<b>Budgetary (respendable revenues)</b>									
Internal services	22,000	...	...	...					
Production of audiovisual works	2,392,000	2,039,889	1,249,117	...					
Distribution, accessibility, outreach	6,038,000	4,679,250	5,025,279	...					
<b>Total Agency—Budgetary</b>	<b>8,452,000</b>	<b>6,719,139</b>	<b>6,274,396</b>						

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	7,874,440	2,844,950		
Adjustments to prior year's payables	15,334,536	8,831,109		
	23,208,976	11,676,059		
Sales of goods and services—				
Lease and use of public property	(850)	35,043		
Services of a non-regulatory nature	3,669,210	3,865,272		
Sales of goods and information products	68,188	93,217		
Other fees and charges	221,260	206,011		
	3,957,808	4,199,543		
Proceeds from the disposal of surplus Crown assets	6,348	149,213		
Miscellaneous revenues—				
Proceeds from federal-provincial lotteries	64,890,452	65,146,734		
Sundries	746,749	79,839		
	65,637,201	65,226,573		
<b>Total Department</b>	<b>92,810,333</b>	<b>81,251,388</b>		
<b>Canadian Radio-television and Telecommunications Commission</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	42,093	29,516		
Adjustments to prior year's payables	277,450	76,965		
	319,543	106,481		
Sales of goods and services—				
Rights and privileges	415,279,112	...		
Services of a regulatory nature—				
Canadian broadcasting—Part I Broadcasting licence fees	26,524,923	27,304,470		
Canadian telecommunications—Telecommunications fees	24,064,348	27,485,329		
Internal services—Part I Broadcasting licence fees and telecommunications fees	13,945,000	...		
	64,535,271	54,789,799		
	479,814,383	54,789,799		
Proceeds from the disposal of surplus Crown assets	150	1,356		
<b>Total Agency</b>	<b>6,696,736</b>	<b>6,251,156</b>		



## Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Office of the Co-ordinator, Status of Women</b>			<b>Public Service Staffing Tribunal</b>		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Services expenditures	53,521	12,687	Refunds of previous years' expenditures	29	419
Adjustments to prior year's payables	27,174	3,888	Adjustments to prior year's payables	27,462	75,992
Proceeds from the disposal of surplus Crown assets	80,695	16,575	Miscellaneous revenues	27,491	76,411
Miscellaneous revenues	...	145		...	5
	15	...	<b>Total Agency</b>	<b>27,491</b>	<b>76,416</b>
<b>Total Agency</b>	<b>80,710</b>	<b>16,720</b>	<b>Registry of the Public Servants Disclosure Protection Tribunal</b>		
<b>Public Service Commission</b>			Other revenues—		
Other revenues—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	72	...
Services expenditures	57,592	58,506	Adjustments to prior year's payables	36,150	(156)
Adjustments to prior year's payables	210,418	449,405			
			Miscellaneous revenues	36,222	(156)
	268,010	507,911		40	...
Sales of goods and services—			<b>Total Agency</b>	<b>36,262</b>	<b>(156)</b>
Services of a non-regulatory nature—			<b>Ministry Summary</b>		
Assessment and counselling services and products	11,309,611	11,125,284	Other revenues—		
			Refunds of previous years' expenditures	24,195,373	12,638,130
Proceeds from the disposal of surplus Crown assets	970	4,341	Sales of goods and services	503,944,062	79,101,717
Miscellaneous revenues—			Proceeds from the disposal of surplus Crown assets	202,800	258,592
Assessment, diagnostic and career counselling services	1,535,764	1,441,376	Miscellaneous revenues	85,922,842	66,782,428
Sundries	9,276	4,844			
	1,545,040	1,446,220	<b>Total Ministry</b>	<b>614,265,077</b>	<b>158,780,867</b>
<b>Total Agency</b>	<b>13,123,631</b>	<b>13,083,756</b>			
<b>Public Service Labour Relations Board</b>					
Other revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	5,066	10,455			
Adjustments to prior year's payables	22,654	...			
Proceeds from the disposal of surplus Crown assets	27,720	10,455			
Miscellaneous revenues—					
Access to information	64	...			
	...	40			
<b>Total Agency</b>	<b>27,784</b>	<b>10,495</b>			

# SECTION 6

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Citizenship and Immigration

Department

Immigration and Refugee Board of  
Canada

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**Department**

*Canada's role in international migration and protection*

**Program Activity Descriptions**

**Strategic Outcome**

Migration that significantly benefits Canada's economic, social and cultural development, while protecting the health, safety and security of Canadians.

**Program Activity Descriptions**

*Immigration program*

Design, develop and implement policies and programs to facilitate the entry of permanent residents in a way which contributes to the economic, social and cultural development of Canada while protecting the health, safety and security of Canadians.

*Temporary resident program*

Design, develop and implement policies and programs to facilitate the entry of temporary workers, students and visitors in a way which contributes to Canada's economic, social and cultural development while protecting the health, safety and security of Canadians.

**Strategic Outcome**

International recognition and acceptance of the principles of managed migration consistent with Canada's broader foreign policy agenda, and protection of refugees in Canada.

**Program Activity Descriptions**

*Refugee program*

Fulfilling Canada's international obligations by coming to the aid of persons in need of protection in Canada and maintaining its humanitarian tradition by protecting refugees abroad and resettling them to Canada.

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Immigration and Refugee Board of Canada**

**Strategic Outcome**

Resolve immigration and refugee cases before the Immigration and Refugee Board of Canada efficiently, fairly and in accordance with the law.

**Program Activity Descriptions**

*Refugee protection*

The Refugee Protection program renders quality decisions and otherwise resolves in a timely manner cases regarding refugee protection claims made by persons in Canada. In making these decisions, Canada fulfils its obligations as a signatory to a number of international human rights conventions.

### *Immigration appeal*

The Immigration Appeal program renders quality decisions and otherwise resolves in a timely manner cases regarding sponsorship applications refused by the Department of Citizenship and Immigration; certain removal orders made against permanent residents, refugees and other protected persons, and holders of permanent resident visas; permanent residents who have been found outside of Canada not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety of decisions of the Immigration Division at admissibility hearings.

### *Admissibility hearings and detention reviews*

The Admissibility Hearings and Detention Reviews program renders quality decisions and otherwise resolves in a timely manner cases regarding admissibility of foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the provisions of the *Immigration and Refugee Protection Act* (IRPA); and detention reviews for foreign nationals or permanent residents who are detained under IRPA authority.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services;

Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	
...	447,423,941	...	...	447,423,941	1	Operating expenditures				
...	...	...	...	...	1a	Transfer of \$14,585,526 from Canadian Heritage Vote 1				
...	...	36,289,071	...	36,289,071	1b	Transfer of \$1,350,000 from Canadian Heritage Vote 1, and \$500,000 from Public Safety and Emergency Preparedness Vote 10				
...	...	43,404,571	...	43,404,571	1c	Transfer of \$20,000,000 from Citizenship and Immigration Vote 5				
...	...	4,766,440	...	4,766,440		Transfer from: Vote 1 (Canadian Heritage) Vote 5				
...	...	15,935,526	...	15,935,526		Vote 10 (Public Safety and Emergency Preparedness)				
...	...	...	...	...		TB Vote 15 <sup>(1)</sup>				
...	...	3,809,140	...	3,809,140		TB Vote 25 <sup>(1)</sup>				
...	...	9,454,307	...	9,454,307		TB Vote 30 <sup>(1)</sup>				
...	...	...	...	...		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	...	...		Vote 1 (Treasury Board)				
...	...	...	...	...		Vote 5 (Foreign Affairs and International Trade)				
...	...	...	...	...		Vote 7				
...	447,423,941	84,460,082	52,381,909	584,265,932		Total—Vote 1	558,277,887	25,988,045	478,090,654	
...	866,867,278	...	...	866,867,278	5	Grants and contributions				
...	...	3,000,000	...	3,000,000	5a	Transfer of \$22,848,962 from Canadian Heritage Vote 5				
...	...	90,000,000	...	90,000,000	5b	Grants and contributions				
...	...	1	...	1	5c	Grants and contributions				
...	...	...	...	...		Transfer from Vote 5 (Canadian Heritage)				
...	...	...	...	...		Transfer to: Vote 1				
...	...	...	...	...		Vote 1				
...	...	...	...	...		Vote 5 (Canadian Heritage)				
...	...	...	...	...		Vote 5 (Justice)				
...	...	...	...	...		Vote 50 (Health)				
...	866,867,278	93,000,001	(231,038)	959,636,241		Total—Vote 5	938,463,595	21,172,646	783,337,732	
...	...	...	...	...	7b	To write-off from the Accounts of Canada 3,013 debits due to Her Majesty in right of Canada amounting to \$828,006 related to immigration loans issued pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i> —Transfer of \$492 from Citizenship and Immigration Vote 1				
...	...	827,514	...	827,514		Transfer from Vote 1				
...	...	...	492	492		Total—Vote 7b	820,949	7,057	...	



...	43,947,958	...	10,459,963	54,407,921	...	...	43,662,454
...	78,422	...	(784)	77,638	...	...	74,244
11,088	...	...	5,229	16,317	...	11,088	4,892
...	...	...	24,809,733	24,809,733	...	...	11,684,177
...	...	...	8,701	8,701	...	...	19,134
...	...	...	34,885	34,885	...	...	31,734
11,088	1,358,317,599	178,287,597	87,469,090	1,624,085,374	...	...	1,316,905,021
76,345,911	1	...	(4)	76,345,908	...	72,011,522	(735,718)
11,088	1,358,317,599	178,287,597	87,469,090	1,624,085,374	...	...	1,316,905,021
76,345,911	1	...	(4)	76,345,908	...	72,011,522	(735,718)
...	100,790,105	...	...	100,790,105	...	...	...
...	...	23,666	...	23,666	...	...	...
...	...	3,466,678	...	3,466,678	...	...	...
...	...	4,482,050	...	4,482,050	...	...	...
...	...	1,989,426	...	1,989,426	...	...	...
...	...	(3,981)	...	(3,981)	...	...	...
...	100,790,105	23,666	9,934,173	110,747,944	...	...	102,774,062
...	12,566,417	...	366,412	12,932,829	...	...	11,952,532
...	...	...	2,309	2,309	...	...	1,459
...	113,356,522	23,666	10,302,894	123,683,082	...	...	114,728,053
11,088	1,471,674,121	178,311,563	97,771,984	1,747,768,456	...	...	1,431,633,074
76,345,911	1	...	(4)	76,345,908	...	72,011,522	(735,718)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.  
(L) Non-budgetary authority (loan, investment or advance).  
(T) Treasury Board Vote 5—Government contingencies.  
(T) Treasury Board Vote 10—Government-wide initiatives.  
(T) Treasury Board Vote 15—Compensation adjustments.  
(T) Treasury Board Vote 25—Operating budget carry forward.  
(T) Treasury Board Vote 30—Paylist requirements.  
(T) Treasury Board Vote 35—Budget implementation initiatives.

## Program Activity

Program Activity	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Integration program	41,085,984	35,389,562	...	...	...	934,563,278	930,384,412	...	...	...	...	...	...	...	975,649,262	965,773,974	...	...
Internal services	204,719,189	204,696,089	...	...	...	...	...	...	...	...	...	...	...	...	204,719,189	204,696,089	...	...
Immigration program	160,341,738	157,486,091	...	...	...	...	...	...	...	...	...	...	...	...	160,341,738	157,486,091	...	...
Refugee program—																		
Budgetary	121,350,867	118,688,555	...	...	...	...	...	...	...	...	...	...	...	...	121,350,867	118,688,555	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	76,345,908	4,334,386	...	...
Temporary resident program	80,645,012	65,871,349	...	...	...	...	...	...	...	...	...	...	...	...	80,645,012	65,871,349	...	...
Citizenship program	55,581,330	55,581,230	...	...	...	22,768,963	6,487,338	...	...	...	...	...	...	...	78,350,293	62,068,568	...	...
Canada's role in international migration and protection	725,013	724,838	...	...	...	2,304,000	1,591,845	...	...	...	...	...	...	...	3,029,013	2,316,683	...	...
<b>Total Department—</b>	<b>664,449,133</b>	<b>638,437,714</b>	...	...	...	<b>959,636,241</b>	<b>938,463,595</b>	...	...	...	...	...	...	...	<b>1,624,085,374</b>	<b>1,576,901,309</b>	...	...
<b>Budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	<b>76,345,908</b>	<b>4,334,386</b>	...	...
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	<b>...</b>	<b>...</b>	...	...
<b>Immigration and Refugee Board of Canada</b>																		
Refugee protection	62,791,801	58,207,924	...	...	...	...	...	...	...	...	...	...	...	...	62,791,801	58,207,924	...	...
Internal services	31,757,910	31,293,378	...	...	...	...	...	...	...	...	...	...	...	...	31,757,910	31,293,378	...	...
Immigration appeal	16,543,176	15,588,154	...	...	...	...	...	...	...	...	...	...	...	...	16,543,176	15,588,154	...	...
Admissibility hearings and detention reviews	12,590,195	8,976,776	...	...	...	...	...	...	...	...	...	...	...	...	12,590,195	8,976,776	...	...
<b>Total Agency—Budgetary</b>	<b>123,683,082</b>	<b>114,066,232</b>	...	...	...	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	<b>123,683,082</b>	<b>114,066,232</b>	...	...
<b>Total Ministry—</b>	<b>788,132,215</b>	<b>752,503,946</b>	...	...	...	<b>959,636,241</b>	<b>938,463,595</b>	...	...	...	...	...	...	...	<b>1,747,768,456</b>	<b>1,690,967,541</b>	...	...
<b>Budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	<b>76,345,908</b>	<b>4,334,386</b>	...	...
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	...	...	...	<b>...</b>	<b>...</b>	...	...	...	...	...	...	...	<b>...</b>	<b>...</b>	...	...

# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>							
<b>Grants</b>							
...	234,184,000	...	...	232,190,000	1,994,000	...	226,034,000
Grant for the Canada-Quebec Accord on Immigration							
...	...	...	739,330	280,386	458,944	...	...
...	...	...	500,000	390,674	109,326	...	...
...	...	...	388,342	388,342	...	...	...
...	...	...	7,315,035	72,885	7,242,150	...	...
...	234,184,000	...	8,942,707	233,322,287	9,804,420	...	226,034,000
<b>Total—Grants</b>							
<b>Contributions</b>							
...	581,929,278	93,000,001	(31,031,621)	641,712,791	2,184,867	...	...
...	48,450,000	...	8,031,621	56,481,621	...	...	51,584,421
...	2,000,000	...	(196,000)	1,201,171	602,829	...	1,356,248
...	304,000	...	(304,000)	...	...	...	686,563
...	...	...	9,932,614	1,572,368	8,360,246	...	...
...	...	...	4,352,964	4,132,680	220,284	...	...
...	...	...	40,677	40,677	...	...	...
...	...	...	...	...	...	...	503,676,500
...	632,683,278	93,000,001	(9,173,745)	705,141,308	11,368,226	...	557,303,732
...	866,867,278	93,000,001	(231,038)	938,463,595	21,172,646	...	783,337,732
<b>Total—Contributions</b>							
<b>Total Ministry</b>							

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
<b>Non-Budgetary (respendable receipts)</b>		
Integration program		
Loan repayments pursuant to the <i>Immigration and Refugee Protection Act</i>	8,330,295	11,752,872
Settlement of petty cash advance	...	1,250
<b>Total Ministry—Non-Budgetary</b>	<b>8,332,495</b>	<b>11,754,122</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	543,081	559,693
Refunds of previous years' expenditures—		
Recovery of bad debts	10,560	116,867
Refunds of previous years' expenditures	4,148,031	913,255
Adjustments to prior year's payables	2,848,894	3,392,347
	7,007,485	4,422,469
<b>Sales of goods and services—</b>		
Rights and privileges—		
Rights of permanent residence fee	91,074,928	85,786,161
Citizenship rights fees	15,598,356	15,131,972
	106,673,284	100,918,133
Services of a regulatory nature—		
Change of citizenship	18,982,890	18,574,276
Citizenship status document	6,736,773	4,774,715
Permanent resident application fees—		
Permanent residence (pre-IRPA)	778,707	726,250
Dependant less than 19 years (pre-IRPA)	...	748
Order in Council (pre-IRPA)	...	76
Family class (including sponsorship)	44,642,889	47,604,370
Skilled workers	75,233,767	94,652,056
Business class	12,442,937	8,887,755
Other classes	30,001,761	23,356,318
Permit holder class	48,058	73,405
Permanent resident card (PRC)	8,315,276	12,892,336
Temporary resident visa—		
Single entry and extension of status in Canada	46,088,923	50,715,254
Multiple entry	37,561,473	34,170,214
Maximum per family	4,739,155	4,087,476
Work permits	42,502,779	51,108,136
Work permits—Group of artists	226,836	256,548
Study permit	22,852,520	22,226,007
Certification and replacement of immigration document—		
Except PRC	917,283	865,645
Temporary resident permits	2,103,888	2,402,632
Restoration of temporary residence status	2,677,771	2,430,228
Rehabilitation—Criminality	271,560	260,146
Rehabilitation—Serious criminality	465,457	456,382
Authorization to return to Canada A52(1)	796,698	640,908
Immigration statistical data	6,354	7,363
Travel document	1,087,417	1,215,379
	359,481,172	382,384,623

# Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of goods and information products—		
Access to information	83,734	77,827
Other fees and charges	458,527	108,479
	466,696,717	483,489,062
Proceeds from the disposal of surplus Crown assets	5,229	11,088
Miscellaneous revenues—		
Interest on overdue account receivable	32,849	45,119
Gains on foreign currency transactions	19,074	21,873
Court cost	22,070	32,331
Sundries	12,898	125
	86,891	99,448
<b>Total Department</b>	<b>474,339,403</b>	<b>488,581,760</b>
<b>Immigration and Refugee Board of Canada</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	59,986	74,037
Adjustments to prior year's payables	395,795	101
	455,781	74,138
Proceeds from the disposal of surplus Crown assets	2,309	1,459
Miscellaneous revenues	4,939	5,344
<b>Total Agency</b>	<b>463,029</b>	<b>80,941</b>
<b>Ministry Summary</b>		
Other revenues—		
Return on investments	543,081	559,693
Refunds of previous years' expenditures	7,463,266	4,496,607
Sales of goods and services	466,696,717	483,489,062
Proceeds from the disposal of surplus Crown assets	7,538	12,547
Miscellaneous revenues	91,830	104,792
<b>Total Ministry</b>	<b>474,802,432</b>	<b>488,662,701</b>





# SECTION 7

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Economic Development Agency of Canada for the Regions of Quebec

### CONTENTS

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Revenues .....	7.7

### Strategic Outcome

Dynamic and revitalized communities that have a better socio-economic outlook are developing their economic activity base.

#### Program Activity Descriptions

##### *Development of communities*

This program activity enables Quebec regions and communities to maintain and develop their economic activity base by relying on their own assets. It has three underlying objectives. The first, Community mobilization, fosters community development and increased mobilization through the development of visions and large-scale local and regional projects. The second, Local development supports communities through entrepreneurship assistance and the creation and maintenance of viable enterprises. The third, Attractive communities, raises communities' capabilities to attract tourists and skilled individuals. This program activity mainly targets small and medium-sized enterprises (SME) and non-profit organizations (NPO). Two grants and contributions programs support it, namely the Community Diversification program and the national Community Futures Program.

##### *Infrastructure*

This program activity helps improve Quebec's urban and rural municipal infrastructure and enhance citizens' quality of life. This is realized by investing in projects that increase environmental quality, support long-term economic growth, upgrade community facilities and modern 21st-century infrastructure through the adoption of better technology, new approaches and best practices. The Government of Canada has implemented various joint infrastructure programs in collaboration with the provinces, territories, municipalities, First Nations and private sector. The Agency has the

special mandate to manage the Canada-Quebec Infrastructure Program Agreement. Projects that contribute to meeting the objectives of this program include those that improve water quality, solve problems posed by the release of wastewater effluent, promote the safe circulation of persons and merchandise, improve public transportation and enhance citizens' quality of life through the construction of infrastructure, facilities or buildings with urban or regional economic impact.

This program activity mainly targets municipalities and NPOs and is supported by the Infrastructure Canada Program (contributions program).

### Strategic Outcome

Presence of conditions conducive to sustainable growth and the competitive positioning of SMEs and regions.

#### Program Activity Descriptions

##### *Competitiveness of enterprises*

This program activity enables enterprises to improve their performance and competitiveness through higher productivity, earned income and number of jobs in the regions, all of which help create conditions conducive to sustainable growth. Underpinning this program activity are two objectives: the first, Development of enterprises' skills, fosters an increase in capabilities with respect to management, innovation, adoption of advanced technology, market development, and integration with globalized production chains. Notably, it encourages support for organizations that are dedicated to improving the strategic capabilities of SMEs in order to enhance their performance and facilitate their adjustment. The second objective, Strategic enterprises, supports the establishment and first expansion phases of enterprises in economic activities deemed strategic to a region's development in order to consolidate the economic base of the regions.

This program activity mainly targets SMEs and NPOs and is supported by two grants and contributions programs, namely the Business and Regional Growth program and the Canadian Apparel and Textile Industries Program (CANtex).

##### *Competitive positioning of sectors and regions*

This program activity improves the international competitiveness of the regions by enhancing their knowledge and competitive advantages on the world stage. It has two objectives. The first, Competitiveness poles, develops and consolidates competitiveness poles by fostering innovation and networking among knowledge players (universities and research institutes and centres, enterprises and groups of enterprises, and technology brokers), the development of a critical mass of knowledge, and the enhancement and transfer of technology. The second objective, International promotion of regions, enhances the international competitiveness of Quebec regions through integrated promotion of locational factors (labour force, market access, infrastructure, costs and political stability), and attraction of direct foreign investment and reinvestment by foreign enterprises already established in Quebec.

This program activity mainly targets SMEs and NPOs and is supported by the Business and Regional Growth grants and contributions program.

### Strategic Outcome

Policies, programs and cooperative actions that strengthen the economy of Quebec regions.

#### Program Activity Descriptions

##### *Policies, programs and initiatives*

This program activity enables the regions and communities of Quebec to benefit from adapted, consistent, and effective federal action that produces positive socio-economic repercussions, notably by generating and disseminating regional economic development

knowledge that is useful to development stakeholders and by seizing business and development opportunities. This program activity is backed by four objectives: analysis and research; policies and programs; representation and influence; and cooperation and collaboration.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	
...	41,880,354	...	...	41,880,354	1	...	...	...	
...	...	6,405,146	...	6,405,146	1a	Operating expenditures	...	...	
...	...	966,026	...	966,026	1b	Operating expenditures	...	...	
...	...	...	2,208,736	2,208,736		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	
...	...	...	2,205,200	2,205,200		TB Vote 25 <sup>(1)</sup>	...	...	
...	...	...	1,613,855	1,613,855		TB Vote 30 <sup>(1)</sup>	...	...	
...	...	...	(1,767)	(1,767)		Transfer to Vote 1 (Treasury Board)	...	...	
...	41,880,354	7,371,172	6,026,024	55,277,550		Total—Vote 1	49,871,682	5,405,868	
...	240,435,460	...	...	240,435,460	5	Grants and contributions	...	45,954,533	
...	...	17,537,600	...	17,537,600	5a	Transfer of \$450,000 from Foreign Affairs and International Trade Vote 30	...	...	
...	...	9,750,000	...	9,750,000	5b	Transfer of \$60,000 from Industry Vote 1, and \$60,000 from Foreign Affairs and International Trade Vote 1	...	...	
...	...	...	60,000	60,000		Transfer from: Vote 1 (Foreign Affairs and International Trade)	...	...	
...	...	...	60,000	60,000		Vote 1 (Industry)	...	...	
...	...	...	450,000	450,000		Vote 30 (Foreign Affairs and International Trade)	...	...	
...	...	...	20,000,000	20,000,000		TB Vote 35 <sup>(1)</sup>	...	...	
...	...	...	(400,000)	(400,000)		Transfer to Vote 1 (Foreign Affairs and International Trade)	...	...	
...	240,435,460	27,287,600	20,170,000	287,893,060		Total—Vote 5	246,245,028	41,648,032	
...	...	...	1,049,221	6,161,861	(S)	Contributions to employee benefit plans	6,161,861	...	
...	5,112,640	2,000	122	2,122	(S)	Minister of State—Motor car allowance	2,122	...	
13,160	...	...	36,994	50,154	(S)	Spending of proceeds from the disposal of surplus Crown assets	24,593	...	
...	...	96,836,137	(1,086,716)	95,749,421	(S)	Transfer payments ( <i>Budget Implementation Act, 2009</i> )	95,749,421	...	
<b>13,160</b>	<b>287,428,454</b>	<b>131,496,909</b>	<b>26,195,645</b>	<b>445,134,168</b>		<b>Total Ministry—Budgetary</b>	<b>398,054,707</b>	<b>25,561</b>	
							<b>47,053,900</b>	<b>293,420,997</b>	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory Board Vote 5—Government contingencies  
 Treasury Board Vote 10—Government-wide initiatives  
 Treasury Board Vote 15—Compensation adjustments  
 Treasury Board Vote 25—Operating budget carry forward  
 Treasury Board Vote 30—Paylist requirements  
 Treasury Board Vote 35—Budget implementation initiatives.



	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development of communities	12,026,631	11,435,138	...	...	128,968,700	129,314,200	...	...	...	...	140,995,331	140,749,338
Competitiveness of enterprises	7,249,434	6,924,173	...	...	66,708,000	62,922,822	...	...	...	...	73,957,434	69,846,995
Infrastructure	3,355,062	1,092,567	...	...	70,072,460	19,889,534	...	...	...	...	73,427,522	20,982,101
Competitive positioning of sectors and regions	3,789,636	3,410,480	...	...	21,193,900	34,118,472	...	...	...	...	24,983,536	37,528,952
Internal services	26,849,817	23,854,300	...	...	...	...	...	...	...	...	26,849,817	23,854,300
Policies, programs and initiatives	4,864,472	5,610,787	...	...	950,000	...	...	...	...	...	5,814,472	5,610,787
Special intervention measures	3,356,635	3,732,813	...	...	95,749,421	95,749,421	...	...	...	...	99,106,056	99,482,234
<b>Total Ministry—</b>	<b>61,491,687</b>	<b>56,060,258</b>	<b>...</b>	<b>...</b>	<b>383,642,481</b>	<b>341,994,449</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>445,134,168</b>	<b>398,054,707</b>
<b>Budgetary</b>												

## Transfer Payments

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$						

(S) Statutory transfer payment.

# Revenues

	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	48,116,125	48,877,318
Adjustments to prior year's payables	1,362,515	3,141,047
	49,478,640	52,018,365
Proceeds from the disposal of surplus Crown assets	36,994	13,160
Miscellaneous revenues	892,811	821,192
<b>Total Ministry</b>	<b>50,408,445</b>	<b>52,852,717</b>



# SECTION 8

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Environment

Department

Canadian Environmental Assessment  
Agency

National Round Table on the Environment  
and the Economy

Parks Canada Agency

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## Department

### Strategic Outcome

Canada's natural capital is restored, conserved, and enhanced.

### Program Activity Descriptions

#### *Water program*

This program activity is designed to provide science and policy leadership on water quality, quantity and use. Science under this program will be focused on monitoring and research to understand what is changing in aquatic ecosystems and why, and on providing science-based tools to empower Canadians to take action. Policy leadership will include developing a national water agenda in partnership with other government departments that identifies benefits and incentives for the sustainable use of water, and ensuring that Canadian water related interests are protected globally. Involvement in transboundary arrangements will focus on ensuring that parties to water sharing agreements benefit from Canada's technical advice and monitoring information, to undertake measures to ensure compliance and meet their obligations.

#### *Biodiversity and wildlife program*

This program activity consists of the protection and recovery of species at risk; conservation, restoration and rehabilitation of significant habitats; and conservation of migratory birds. A primary vehicle for the achievement of results under this program is the formation of strategic partnerships for integrated management of Canada's natural capital including the sustainable management of landscapes. Key principles in support of results under this program are the use of best available science and the provision of regulatory certainty to stakeholders.

#### *Ecosystems initiatives program*

This program activity is designed to integrate departmental action on ecosystems, by aligning science, policy, and environmental assessment in a nationally consistent inter-jurisdictional approach to ecosystem management. A further feature of this program activity will be multidisciplinary studies assessing the state of priority ecosystems and identifying the required actions for restoration and conservation.

### Strategic Outcome

Weather and environmental predictions and services reduce risks and contribute to the well-being of Canadians.

### Program Activity Descriptions

#### *Environmental science and monitoring program*

This program activity consists of environmental science and monitoring activities to detect hazardous conditions, to understand what is changing in the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow) and why. A key benefit of results under this program will be to provide improved knowledge, information, and tools on weather and environmental conditions (e.g. a better understanding of the causes of severe weather, the mechanisms which transport chemicals through the atmosphere, the impacts of human activity on the atmosphere, and atmospheric science-based models). These benefits will support the development of policy as well as the delivery of environmental services.

#### *Weather and environmental prediction program*

This program activity consists of making available relevant knowledge and information on past, present and future conditions of the atmosphere, hydrosphere and

cryosphere, in response to the needs of Canadians, be they policy/decision makers, business persons or individuals, or others who require this information to deliver on ministerial or federal responsibilities and obligations (e.g. NAV Canada). Under this program activity, information on the state of the environment is disseminated by means of various services, products and tools allowing Canadians to safeguard themselves and their property against environmental hazards and to help them make better informed socio-economic and environmental decisions. Environmental information and outreach will empower Canadians to take appropriate action on protecting their environment. Partnerships, domestic and international, are critical to the success of these endeavours.

### Strategic Outcome

Canadians and their environment are protected from the effects of pollution and waste.

### Program Activity Descriptions

#### *Clean air program*

This program activity is critical to protect the health of Canadians from the harmful effects of air pollutants and the environment from the impacts of greenhouse gas emissions. This will be achieved through developing an integrated sector-based approach to regulating air pollutants and controlling greenhouse gas emissions; strengthening international cooperation (particularly with the U.S.); and promoting science-based approaches to inform the development of new standards and regulations. Environment Canada will demonstrate federal leadership by implementing a broad national targets to protect the health of Canadians and the environment.

### *Chemicals management program*

This program activity consists of reducing risks to the environment and to human health posed by pollutant releases related to human activities. Under this program activity, environmental and human health threats posed by toxic substances and other substances of concern are understood in terms of their fate and effects and prevention, reduction, elimination or other management measures are developed as required. These substances may exert a direct toxic effect on animals, plants or humans or, due to the volume, nature and manner of release, may pose a longer term risk to the environment and human health.

### *Legislation and information program*

This program activity provides a focus for the department's longer term efforts to reduce the cost of unsustainable consumption patterns and to shift industry towards more sustainable forms of production. Much of the activity will be centered around large sector-based approaches to enable collaborative and informed decision-making on environmental objectives. Underlying this will be the creation of a clear and predictable environmental protection regime, designed to encourage and enable sustainable production and consumption.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight

services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Environmental Assessment Agency**

### **Strategic Outcome**

Environmental considerations are taken into account in federal government decisions respecting policies, plans, programs and projects.

### **Program Activity Descriptions**

#### *Environmental assessment support program*

This program comprises the Public Participation Program, James Bay Northern Quebec Agreement, the Training and Guidance Program and the Environmental Assessment Management Program - the various means by which Canadians, industry, stakeholders and interested parties interact and encounter their various obligations pursuant to the *Canadian Environmental Assessment Act*. This includes public participation, information dissemination, guidance and record keeping. This is done with the goal of ensuring a transparent and rigorous environmental assessment process is applied under the auspices of the *Canadian Environmental Assessment Act*.

#### *Environmental assessment development program*

This program is aimed at developing and maintaining an effective, efficient and integrated environmental assessment process at the federal level, taking into full account the interactions with other environmental assessment, consultative and regulatory decision-making

ing processes in Canada, as well as the trans-boundary context for environmental assessment. A sound environmental assessment process is vital to achieving the Strategic Outcome. Ensuring that environmental considerations are integrated into federal government decision-making through sound environmental assessment practices supports quality of life for Canadians, environmental sustainability and economic competitiveness.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **National Round Table on the Environment and the Economy**

### **Strategic Outcome**

Federal policy development and decisions in other key sectors are influenced by advice on sustainable development issues pertaining to the environment and the economy.

### Program Activity Descriptions

#### *Advisory program on environment and economy issues*

Raising awareness and understanding among Canadians and their governments about the challenges of sustainable development and promoting viable solutions, is vital to Canada's environmental and economic future. Through this program, the National Round Table on the Environment and Economy (NRT EE) strives to influence policy development and decision making on select sustainable development issues pertaining to the environment and the economy. The NRT EE conducts research, analysis, and produces information and advice on selected sustainable development issues. The agency promotes its findings and recommendations through a variety of communications channels such as media relations, stakeholder briefings and other events, publications and the agency website to influence policy and decisions of policy-makers in the federal government and other key sectors such as other levels of government, industry and non-government organizations across the country.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and

#### *Heritage resources conservation*

This program includes maintenance or restoration of ecological integrity in national parks through protection of natural resources and natural processes; ensuring the commemorative integrity of national historic sites managed by Parks Canada and influencing the commemorative integrity of those managed or owned by third parties; the protection and management of cultural resources under the administration of Parks Canada; and, the sustainable use of national marine conservation areas including protection of unique marine ecosystems. This program also includes fulfilling legal responsibilities assigned to Parks Canada by the *Species at Risk Act* and the *Canadian Environmental Assessment Act*. The protection of Canada's most special natural and cultural heritage resources that current and future generations will enjoy a system of protected heritage places.

#### *Townsite and thoroughway infrastructure*

This program involves managing, operating and providing municipal services to five townsite communities within Canada's national parks. It also involves the operation of provincial and inter-provincial highways and waterways that connect communities and pass through national parks and national historic sites.

#### *Public appreciation and understanding*

This program aims to reach Canadians at home, at leisure, at school and in their communities through communication and education opportunities designed to increase awareness, understanding, appreciation, support and engagement towards the natural and historical heritage of Parks Canada administrated places using a diversity of outreach education approaches, and technologies (such as Internet and/or new media). Parks Canada also intends to broaden its base of support by engaging its many stakeholders and partners and encouraging shared leadership through active participation in the development and implementation of the Agency's future direction.

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Parks Canada Agency

#### Strategic Outcome

Canadians have a strong sense of connection, through meaningful experiences, to their national parks, national historic sites and national marine conservation areas and these protected places are enjoyed in ways that leave them unimpaired for present and future generations.

### Program Activity Descriptions

#### *Visitor experience*

This program supports the more than 22 million person visits that are made annually to Canada's national parks, national historic sites and national marine conservation areas by Canadians and international visitors. The visitor experience is the sum total of a visitor's personal interaction with heritage sites and/or people, an interaction that awakens their senses, affects their emotions, stimulates their mind and leaves them with a sense of attachment to these special places. Activities include the provision of high quality pre- and on-site trip planning information, reception and orientation, interpretation, campgrounds, infrastructure, hiking trails, opportunities for recreational activities, visitor safety and the ongoing post-visit relationship. The meaningful experiences fostered by these activities lead to a sense of relevance and connection to Canada's system of special heritage places.



This program includes systems planning, completing feasibility studies, research, consulting with stakeholders and the public, negotiating with other governments and Aboriginal organizations and obtaining Ministerial approval, resulting in established national parks and national marine conservation areas and designated national historic sites of Canada and other heritage places. Canada's national parks and national marine conservation areas, as well as the persons, places and events of national historic significance to Canada are symbols to the world and are part of the fabric of the nation. Preservation of Canada's natural and cultural heritage and making it available to Canadians for discovery and enjoyment is of key importance. Establishing heritage places is essential to enhancing pride, encouraging stewardship and giving expression to our identity as Canadians, and involving Canada in the internationally shared objective of protecting and commemorating the best of the world's natural and cultural heritage.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial

management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$				\$	\$	\$	\$
...	736,286,962	...	...	736,286,962	1	Operating expenditures					
					1a	Transfer of \$322,500 from National Defence Vote 5, \$240,380 from Indian Affairs and Northern Development Vote 10, and \$2,938,730 from Transport Vote 1					
...	...	9,116,800	...	9,116,800	1b	Transfer of \$633,885 from Indian Affairs and Northern Development Vote 1					
...	...	25,497,566	...	25,497,566		Transfer from: Vote 1 (Indian Affairs and Northern Development)					
...	...	...	633,885	633,885		Vote 1 (Transport)					
...	...	...	2,938,730	2,938,730		Vote 5 (National Defence)					
...	...	...	322,500	322,500		Vote 10 (Indian Affairs and Northern Development)					
...	...	...	240,380	240,380		TB Vote 15 <sup>(1)</sup>					
...	...	...	36,550,771	36,550,771		TB Vote 25 <sup>(1)</sup>					
...	...	...	28,109,730	28,109,730		TB Vote 30 <sup>(1)</sup>					
...	...	...	15,792,496	15,792,496		TB Vote 35 <sup>(1)</sup>					
...	...	...	4,610,980	4,610,980		Transfer to: Vote 1 (Finance)					
...	...	...	(486,075)	(486,075)		Vote 1 (Fisheries and Oceans)					
...	...	...	(560,386)	(560,386)		Vote 1 (Foreign Affairs and International Trade)					
...	...	...	(356,900)	(356,900)		Vote 1 (Natural Resources)					
...	...	...	(755,000)	(755,000)		Vote 1 (Treasury Board)					
...	...	...	(29,365)	(29,365)		Vote 10					
...	...	...	(241,000)	(241,000)		Vote 25					
...	...	...	(500,000)	(500,000)		Total—Vote 1		818,556,736	38,615,338	...	763,674,496
...	736,286,962	34,614,366	86,270,746	857,172,074							
...	44,473,240	...	...	44,473,240	5	Capital expenditures					
...	...	2,050,000	...	2,050,000	5a	Transfer of \$60,000 from Indian Affairs and Northern Development Vote 10					
...	...	8,451,500	...	8,451,500	5b	Capital expenditures					
...	...	...	...	...		Transfer from Vote 10 (Indian Affairs and Northern Development)					
...	...	...	60,000	60,000		Total—Vote 5		47,264,018	7,770,722	...	44,952,692
...	44,473,240	10,501,500	60,000	55,034,740							
...	129,845,275	...	...	129,845,275	10	Grants and contributions					
...	...	1,060,000	...	1,060,000	10a	Grants and contributions					
...	...	...	...	...	10b	Transfer of \$376,060 from Fisheries and Oceans Vote 10					
...	...	1,257,625	...	1,257,625	10c	Transfer of \$241,000 from Environment Vote 1					





## Ministry Summary—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$
...	...	...	...	4,386,000	25c	Transfer of \$1,200,000 from Transport Vote 1, \$674,785 from Public Safety and Emergency Preparedness Vote 50, \$500,000 from Environment Vote 1, and \$379,896 from Indian Affairs and Northern Development Vote 10		
...	...	...	500,000	500,000		Transfer from: Vote 1		
...	...	...	177,740	177,740		Vote 1 (Indian Affairs and Northern Development)		
...	...	...	146,666	146,666		Vote 1 (Public Works and Government Services)		
...	...	...	1,200,000	1,200,000		Vote 1 (Transport)		
...	...	...	891,426	891,426		Vote 10 (Indian Affairs and Northern Development)		
...	...	...	35,000,000	35,000,000		Vote 10 (Transport)		
...	...	...	674,785	674,785		Vote 50 (Public Safety and Emergency Preparedness)		
...	...	...	13,018,261	13,018,261		TB Vote 15 <sup>(1)</sup>		
...	...	...	8,167,613	8,167,613		TB Vote 30 <sup>(1)</sup>		
...	...	...	15,110,081	15,110,081		TB Vote 35 <sup>(1)</sup>		
...	...	...	(17,153)	(17,153)		Transfer to Vote 1 (Treasury Board)		
28,623,816	465,152,422	86,326,982	74,869,419	654,972,639		Total—Vote 25	605,295,379	508,883,275
...	500,000	...	...	500,000	30	Payments to the New Parks and Historic Sites Account	...	49,677,260
...	42,653,777	...	13,448,847	56,102,624	(S)	Contributions to employee benefit plans	...	12,500,000
...	111,000,000	...	4,874,665	115,874,665	(S)	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	...	48,170,163
28,623,816	619,306,199	86,326,982	93,192,931	827,449,928		Total Agency—Budgetary	...	114,236,181
28,785,948	1,649,072,021	134,097,935	230,432,991	2,042,388,895		Total Ministry—Budgetary	...	683,789,619
							1,908,188,895	50,520,143
							83,679,857	1,837,455,815

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.  
 (1) Treasury Board Vote 5—Government contingencies.  
 Treasury Board Vote 10—Government-wide initiatives.  
 Treasury Board Vote 15—Compensation adjustments.  
 Treasury Board Vote 25—Operating budget carry forward.  
 Treasury Board Vote 30—Payroll requirements.  
 Treasury Board Vote 35—Budget implementation initiatives.

# Program Activity

Program Activity	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
Internal services	337,787,103	337,126,093	18,155,280	15,377,076	...	...	...	1,221,880	1,221,880	...	...	...	...	...	...	354,681,183	351,281,289	...
Clean air program	82,122,745	75,492,794	7,709,500	7,681,320	49,913,411	27,918,168	...	1,699,676	1,626,582	...	...	...	...	...	...	138,045,980	109,465,700	...
Chemicals management program	130,355,871	119,289,814	4,578,031	3,656,375	1,094,937	1,024,131	...	4,068,200	3,889,292	...	...	...	...	...	...	131,960,639	120,081,028	...
Water program	82,841,704	75,688,062	5,374,601	5,247,406	14,986,325	10,328,223	...	4,023,700	3,043,958	...	...	...	...	...	...	99,178,930	88,219,733	...
Environmental science and monitoring program	111,624,505	111,156,096	12,765,988	11,626,060	1,724,358	1,458,472	...	17,865,617	17,778,535	...	...	...	...	...	...	108,249,234	106,462,093	...
Weather and environmental prediction program	127,141,628	126,668,828	3,197,040	1,373,119	3,952,798	3,660,843	...	41,337,812	40,805,001	...	...	...	...	...	...	92,953,654	90,897,789	...
Biodiversity and wildlife program	80,555,013	79,773,926	2,534,300	1,712,456	60,652,197	58,223,063	...	511,300	508,298	...	...	...	...	...	...	143,230,210	139,201,147	...
Legislation and information program	35,705,082	32,856,951	290,000	220,016	17,365,166	17,069,990	...	...	...	...	...	...	...	...	...	53,360,248	50,146,957	...
Ecosystems initiatives program	30,427,102	24,767,041	430,000	370,190	11,883,644	11,078,717	...	369,000	282,582	...	...	...	...	...	...	42,371,746	35,933,366	...
Toronto Waterfront Revitalization program	...	9,541	...	...	...	...	...	8,000	6,267	...	...	...	...	...	...	9,541	9,541	...
Mackenzie gas project	9,151,328	3,443,678	...	...	531,500	...	...	...	...	...	...	...	...	...	...	9,674,828	3,437,411	...
Sub-total	1,027,712,081	986,272,824	55,034,740	47,264,018	162,104,336	130,761,607	...	71,144,505	69,162,395	...	...	...	...	...	...	1,173,706,652	1,095,136,054	...
Revenues netted against expenditures	(71,144,505)	(69,162,395)	...	...	...	...	...	(71,144,505)	(69,162,395)	...	...	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>956,567,576</b>	<b>917,110,429</b>	<b>55,034,740</b>	<b>47,264,018</b>	<b>162,104,336</b>	<b>130,761,607</b>	...	...	...	...	...	...	...	...	...	<b>1,173,706,652</b>	<b>1,095,136,054</b>	...
<b>Canadian Environmental Assessment Agency</b>																		
Environmental assessment support program	25,740,900	18,124,241	...	...	3,258,200	1,455,535	...	8,001,000	3,398,132	...	...	...	...	...	...	20,998,100	16,181,644	...
Internal services	9,982,392	9,939,709	...	...	...	...	...	...	...	...	...	...	...	...	...	9,982,392	9,939,709	...
Environmental assessment development program	4,210,963	3,650,610	...	...	590,000	587,661	...	...	...	...	...	...	...	...	...	4,800,963	4,238,271	...
Sub-total	39,934,255	31,714,560	...	...	3,848,200	2,043,196	...	8,001,000	3,398,132	...	...	...	...	...	...	35,781,455	30,359,624	...
Revenues netted against expenditures	(8,001,000)	(3,398,132)	...	...	...	...	...	(8,001,000)	(3,398,132)	...	...	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>31,933,255</b>	<b>28,316,428</b>	...	...	<b>3,848,200</b>	<b>2,043,196</b>	...	...	...	...	...	...	...	...	...	<b>35,781,455</b>	<b>30,359,624</b>	...

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>National Round Table on the Environment and the Economy</b>												
Advisory program on environment and economy issues	3,119,488	2,971,513	...	...	...	...	...	...	...	...	3,119,488	2,971,513
Internal services	2,331,372	1,949,036	...	...	...	...	...	...	...	...	2,331,372	1,949,036
<b>Total Agency—Budgetary</b>	<b>5,450,860</b>	<b>4,920,549</b>	...	...	...	...	...	...	...	...	<b>5,450,860</b>	<b>4,920,549</b>
<b>Parks Canada Agency</b>												
Visitor experience	284,709,761	269,637,438	4,477,563	4,477,563	869,181	869,181	...	...	...	...	290,056,505	274,984,182
Heritage resources conservation	239,526,430	179,675,419	2,896,782	2,896,782	10,648,719	9,353,632	...	...	...	...	253,071,931	191,925,833
Internal services	82,788,801	87,356,437	473,170	473,170	...	...	...	...	...	...	83,261,971	87,829,607
Townsite and thoroughway infrastructure	130,629,351	142,469,935	11,007,252	11,007,252	150,854	150,854	...	...	...	...	141,787,457	153,628,041
Public appreciation and understanding	32,760,440	53,278,354	...	...	886,549	886,549	...	...	...	...	33,646,989	54,164,903
Heritage places establishment	24,193,073	13,808,100	367,439	367,439	1,064,563	1,064,563	...	...	...	...	25,625,075	15,240,102
<b>Total Agency—Budgetary</b>	<b>794,607,856</b>	<b>746,225,683</b>	<b>19,222,206</b>	<b>19,222,206</b>	<b>13,619,866</b>	<b>12,324,779</b>	...	...	...	...	<b>827,449,928</b>	<b>777,772,668</b>
<b>Total Ministry—Budgetary</b>	<b>1,788,559,547</b>	<b>1,696,573,089</b>	<b>74,256,946</b>	<b>66,486,224</b>	<b>179,572,402</b>	<b>145,129,582</b>	...	...	...	...	<b>2,042,388,895</b>	<b>1,908,188,895</b>

## Transfer Payments

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	
	Main	Supplementary								
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	12,500,000	...	...	...	12,500,000	Department Grants	...	12,500,000	...	12,500,000
...	2,000,000	...	(416,732)	...	1,583,268	Grant to the Canada Foundation for Sustainable Development Technology	1,561,944	21,324	...	1,401,445
...	44,000	...	...	...	44,000	Grants for the implementation of the Montreal Protocol on substances that deplete the ozone layer	29,000	15,000	...	38,000
...	...	...	29,300,000	...	29,300,000	Grants to support environmental research and development	29,300,000	...	...	46,100,000
...	...	...	...	...	...	(S) Nature conservancy of Canada	...	...	...	19,015,588
...	14,544,000	...	28,883,268	...	43,427,268	Items not required for the current year	30,890,944	12,536,324	...	79,055,033
Total—Grants										
Contributions										
...	35,113,000	...	...	...	35,113,000	National vehicle scrappage program—Contributions	25,802,358	9,310,642	...	4,581,307
...	28,228,302	1,507,125	(4,087,927)	...	25,647,500	Contributions to support environmental and sustainable development initiatives	22,953,103	2,694,397	...	25,832,413
...	13,000,000	...	...	...	13,000,000	Habitat stewardship contribution program	12,100,754	895,246	...	11,772,757
...	8,665,231	...	1,814,746	...	10,479,977	Contributions to support Canada's international commitments	10,479,976	1	...	7,232,767
...	5,106,131	810,500	2,497,916	...	8,414,547	Contributions to support environmental research and development	8,414,546	1	...	5,664,616
...	5,044,000	...	...	...	5,044,000	EcoAction 2000—Community Funding Initiative	4,464,481	579,519	...	4,301,889
...	3,400,000	...	175,700	...	3,575,700	Contribution for Canada's share of the Commission of Environmental Co-operation budget	3,575,700	...	...	3,207,225
...	3,069,000	...	...	...	3,069,000	Contributions for the Science horizons youth internship and the international environmental youth corp programs	2,791,938	277,062	...	1,189,778
...	2,200,000	...	...	...	2,200,000	Contribution to the Wildlife Habitat Canada Foundation	1,706,956	493,044	...	1,686,097
...	...	...	...	...	...	Contributions for Inuit activities related to the Implementation of the Inuit Impact and Benefit Agreement	...	...	...	...
...	585,000	...	...	...	585,000	Freshwater programs (Great Lakes, Lake Winnipeg and Lake Simcoe)	525,000	60,000	...	240,000
...	10,890,611	1	241,000	...	11,131,612	Contribution—Multilateral fund of the Montreal Protocol	6,639,120	4,492,492	...	2,062,565
...	...	...	416,732	...	416,732	Items not required for the current year	416,731	1	...	426,154
...	...	...	...	...	...		...	...	...	82,411,044
...	115,301,275	2,317,626	1,058,167	...	118,677,068	Total—Contributions	99,870,663	18,806,405	...	150,608,612
...	129,845,275	2,317,626	29,941,435	...	162,104,336	Total Department	130,761,607	31,342,729	...	229,663,645



## Transfer Payments— Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Canadian Environmental Assessment Agency</b>							
<b>Contributions</b>							
...	3,669,000	...	(440,375)	1,428,035	1,800,590	...	1,017,475
...	300,000	...	23,575	319,661	3,914	...	491,278
...	246,000	...	50,000	295,500	500	...	145,500
...	4,215,000	...	(366,800)	2,043,196	1,805,004	...	1,654,253
<b>Total Agency</b>							
<b>Parks Canada Agency</b>							
<b>Grants</b>							
...	22,700	...	...	22,700	...	...	22,700
...	5,000,000	...	(29,373)	4,970,627	...	...	5,870,141
...	389,300	...	4,237,239	4,626,539	...	...	4,765,316
...	...	4,000,000	...	2,704,913	...	1,295,087	100,000
...	...	...	...	...	...	...	10,594,693
...	5,389,300	4,000,000	4,207,866	12,302,079	...	1,295,087	21,330,150
...	5,412,000	4,000,000	4,207,866	12,324,779	...	1,295,087	21,352,850
...	139,472,275	6,317,626	33,782,501	145,129,582	33,147,733	1,295,087	252,670,748
...	<b>Total Ministry</b>						

(S) Statutory transfer payment.

### Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Internal services			
Information products	490,200	477,516	...
Realty	651,000	636,531	...
Scientific and professional services	120,000	107,833	...
	1,261,200	1,221,880	...
Chemicals management program			
Information products	10,000	7,346	56,852
Realty	70,000	68,732	76,824
Scientific and professional services	2,000,200	1,971,184	2,477,431
Regulatory services	1,988,000	1,842,030	1,818,187
	4,068,200	3,889,292	4,429,294
Weather and environmental prediction program			
Information products	37,700,000	37,274,534	37,289,706
Realty	37,812	25,425	717,988
Scientific and professional services	3,600,000	3,505,042	3,526,660
	41,337,812	40,805,001	41,534,354
Biodiversity and wildlife program			
Information products	101,000	100,863	48,733
Realty	156,000	154,673	161,553
Scientific and professional services	39,300	38,278	422,607
Regulatory services	215,000	214,484	208,795
	511,300	508,298	841,688
Environmental science and monitoring program			
Information products	7,600,000	7,557,203	6,053,711
Realty	1,005,617	972,767	1,429,981
Scientific and professional services	9,260,000	9,248,565	9,089,131
	17,865,617	17,778,535	16,572,823
Clean air program			
Information products	...	...	32
Realty	...	...	49
Scientific and professional services	1,699,676	1,626,582	615,531
	1,699,676	1,626,582	615,612
<b>Total Department—Budgetary</b>	<b>71,144,505</b>	<b>69,162,395</b>	<b>67,599,462</b>
Canadian Environmental Assessment Agency			
Budgetary (respendable revenues)			
Environmental assessment support program			
Revenues received from other government departments:			
Training, information and publications	100,000	125,453	83,174
External revenues:			
Training, information and publications	150,000	113,762	104,278
Environmental assessment services	7,751,000	3,158,917	4,008,966
<b>Total Agency—Budgetary</b>	<b>8,001,000</b>	<b>3,398,132</b>	<b>4,196,418</b>
<b>Total Ministry—Budgetary</b>	<b>79,145,505</b>	<b>72,560,527</b>	<b>71,795,880</b>

## Revenues

	Current year		Previous year	
	\$	\$	\$	\$
<b>Department</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of transfer payments	315,525		130,265	
Reimbursement of operating and maintenance expenditures	733,755		651,925	
Adjustments to prior year's payables	4,950,186		2,217,449	
	5,999,466		2,999,639	
<b>Sales of goods and services—</b>				
Lease and use of public property	2,204,123		2,785,779	
<b>Services of a regulatory nature—</b>				
Oceans disposal	1,393,677		1,298,740	
Bird hunting permits	3,083,330		3,314,736	
Miscellaneous fines	769,341		834,986	
	5,246,348		5,448,462	
<b>Services of a non-regulatory nature—</b>				
Hydrometric recoveries	8,024,910		7,480,400	
Other water related recoveries	366,285		491,148	
NAV Canada	2,040,528		1,863,765	
Sundries	11,258,078		10,642,383	
	21,689,801		20,477,696	
<b>Sales of goods and information products</b>	49,879,784		44,974,503	
<b>Other fees and charges</b>	3,910,633		3,754,465	
	82,930,689		77,440,905	
<b>Proceeds from the disposal of surplus Crown assets</b>	1,144,104		880,700	
<b>Miscellaneous revenues—</b>				
Deferred Revenues	513,831		...	
Sundries	499,426		617,360	
	1,013,257		617,360	
<b>Total Department</b>	<b>91,087,516</b>		<b>81,938,604</b>	
<b>Canadian Environmental Assessment Agency</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	33,788		14,997	
Adjustments to prior year's payables	154,701		41,866	
	188,489		56,863	
<b>Sales of goods and services—</b>				
Services of a non-regulatory nature	4,709,548		3,363,489	
Proceeds from the disposal of surplus Crown assets	1,074		180	
Miscellaneous revenues	55		2,310	
<b>Total Agency</b>	<b>4,899,166</b>		<b>3,422,842</b>	
<b>National Round Table on the Environment and the Economy</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	208		...	
Adjustments to prior year's payables	33,535		...	
	33,743		...	
<b>Proceeds from the disposal of surplus Crown assets</b>	...		24	
<b>Miscellaneous revenues</b>	947		861	
<b>Total Agency</b>	<b>34,690</b>		<b>885</b>	
<b>Parks Canada Agency</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	2,612,348		2,436,341	
<b>Sales of goods and services—</b>				
Lease and use of public property	19,154,884		20,801,985	
Services of a non-regulatory nature	87,357,787		83,856,987	
Sales of goods and information products	700,864		1,193,689	
Other fees and charges	4,095,207		4,176,651	
	111,308,742		112,029,312	
<b>Miscellaneous revenues</b>	88,264		33,732	
<b>Total Agency</b>	<b>114,009,354</b>		<b>114,499,385</b>	
<b>Ministry Summary</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	8,834,046		5,492,843	
Sales of goods and services	198,948,979		192,833,706	
Proceeds from the disposal of surplus Crown assets	1,145,178		880,904	
Miscellaneous revenues	1,102,523		634,263	
<b>Total Ministry</b>	<b>210,030,726</b>		<b>199,861,716</b>	

# SECTION 9

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports

Analysis Centre of Canada

Office of the Superintendent of Financial  
Institutions

PPP Canada Inc.

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## Department

### Strategic Outcome

A strong and sustainable economy, resulting in increasing standards of living and improved quality of life for Canadians.

### Program Activity Descriptions

#### *Transfer and taxation payment programs*

The *Financial Administration Act* created the Department of Finance with a mandate that includes the supervision, control and direction of all matters relating to the financial affairs of Canada not by law assigned to the Treasury Board or any other minister. This program activity administers transfer and taxation payments to provinces and territories in accordance with legislation and negotiated agreements to provide for fiscal equalization and support for health and social programs and other shared priorities. Also included are commitments and agreements with international financial institutions aimed at aiding in the economic advancement of developing countries. In addition, from time to time, the government will enter into agreements or enact legislation to respond to unforeseen pressures. These commitments can result in payments, generally statutory transfer payments, to a variety of recipients including individuals, organizations and other levels of government.

#### *Treasury and financial affairs*

Provides direction of Canada's debt management activities, including the funding of interest costs for the debt and service costs for new borrowings. In addition, the program manages investments in financial assets needed to establish a prudent liquidity position. This

## Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Auditor General

### Strategic Outcome

Through legislative auditing, we contribute to a well-managed and accountable government for Canadians.

### Program Activity Descriptions

#### *Legislative auditing*

We conduct independent audits and studies that provide objective information, advice and assurance to Parliament, government and Canadians.

program supports the ongoing refinancing of government debt coming to maturity, the execution of the budget plan and other financial operations of the government, including governance of the borrowing activities of major government backed entities such as Crown corporations. This program activity is also responsible for the system of circulating Canadian currency (bank notes and coins) to meet the needs of the economy.

#### *Economic and fiscal policy framework*

This program activity is the primary source of advice and recommendations to the Minister of Finance regarding issues, policies and programs of the Government of Canada related to the areas of economic and social policy, federal-provincial fiscal relations, financial affairs, tax matters and international trade and finance. The work conducted by this program activity involves extensive research, analysis, and consultation and collaboration with partners in both the public and private sectors including the government, Cabinet and Treasury Board, Parliament and parliamentary committees, the public and Canadian interest groups, departments, agencies and Crown corporations, provincial and territorial governments, financial market participants, the international economic and finance community and the international trade community. In addition, this program manages the negotiation of agreements, drafting of legislation and sponsoring of bills through the parliamentary process that are subsequently administered by other program activities within the departments and by other government departments and agencies. The aim of this program activity is to create a sound and sustainable fiscal and economic framework that will generate sufficient revenues and provide for the management of expenditures in line with the Budget Plan and financial operations of the Government of Canada.



**Strategic Outcome**

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

**Canadian International Trade Tribunal****Strategic Outcome**

Fair, timely and transparent disposition of international trade cases, procurement cases and government-managed inquiries within the Tribunal's jurisdiction.

**Program Activity Descriptions***Adjudication of trade cases (quasi-judicial role)*

The Tribunal's adjudicative mandate is to provide a fair, timely and transparent trade remedies system to Canada's business sector, thereby preserving confidence in the Canadian market, to the benefit of Canadian businesses and consumers. The Tribunal acts as an independent, quasi-judicial, decision-making body that derives its adjudication authority from the *Canadian International Trade Tribunal Act* (CITTA), the *Special Import Measures Act* (SIMA), the *Customs Act* and the *Excise Tax Act*. It operates within Canada's trade remedies system to apply existing policies and laws on trade agreements seeking to address unfair competition in the domestic market or provide emergency protection against imported items that are seen to cause injury to a domestic industry. The Tribunal also hears appeals from decisions of the Canada Revenue Agency (CRA) and Canada Border Services Agency (CBSA). It has also been designated as the bid challenge authority under the Agreement on Internal Trade

(AIT), the North American Free Trade Agreement (NAFTA) and the World Trade Organization (WTO) Agreement on Government Procurement (AGP) against the federal government procurement process.

In its quasi-judicial role, the Tribunal's caseload is comprised of the following:

- Unfair trade cases – inquiries under SIMA into whether dumped and/or subsidized imports have caused or are threatening to cause injury to a Canadian industry;
- Bid challenges – inquiries into complaints by potential suppliers concerning federal government procurement under NAFTA, the AIT and the AGP;
- Appeals of decisions of the CBSA made under the *Customs Act* and SIMA, and decisions of the CRA under the *Excise Tax Act*; and
- Safeguard cases – inquiries into whether the rapid build-up of imports from China, or from around the world, is causing injury to a Canadian industry.

*General economic inquiries and references (advisory role)*

In its advisory role, the Tribunal's caseload is comprised of three types of cases. First, the Tribunal plays an advisory role when requested by Government to recommend measures to alleviate injury to domestic producers pursuant to a safeguard inquiry. Periodically, the Government may also direct the Tribunal to inquire into general economic, trade or tariff matters. In such inquiries, the Tribunal has the power to conduct research, receive submissions, hold hearings and report with recommendations, as required, to the Government or the Minister of Finance. When these requests arise, the Tribunal faces a strain on its resources and must meet very strict government imposed deadlines.

Finally, the Tribunal has received a standing reference from the Minister of Finance to investigate requests from domestic producers for tariff (import tax) relief on imported textile inputs for use in their manufacturing operations and make recommendations to the Minister that would maximize the net economic benefits to Canada.

In its advisory role, the Tribunal's caseload is comprised of the following:

- Safeguard cases – where the Tribunal finds injury to a Canadian industry, the Governor in Council may request the Tribunal to recommend appropriate measures for dealing with the build-up of imports;
- General economic, trade and tariff inquiries referred by the Government – inquiries and advice on such economic, trade and tariff issues as are referred to the Tribunal by the Governor in Council or the Minister of Finance; and
- Standing tariff reference referred by the Minister of Finance – investigations into requests from Canadian producers for tariff relief on imported textile inputs that they use in their production.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management ser-

vices; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Financial Consumer Agency of Canada**

#### **Strategic Outcome**

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as consumer provisions) that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions; and
- foster an understanding of financial services and issues relating to financial services.

#### **Program Activity Descriptions**

##### *Financial Consumer Agency of Canada*

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

### **Financial Transactions and Reports Analysis Centre of Canada**

#### **Strategic Outcome**

Financial intelligence that contributes to the detection and deterrence of money laundering and terrorist activity financing in Canada and abroad.

#### **Program Activity Descriptions**

##### *Collection, analysis and dissemination of financial information*

Technology-driven financial intelligence analysis and case disclosures that are widely used and accepted by law enforcement and intelligence agencies with a program that fosters compliance by the reporting entities.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Office of the Superintendent of Financial Institutions**

#### **Strategic Outcome**

Regulate and supervise to contribute to public confidence in Canada's financial system and safeguard from undue loss.

#### **Program Activity Descriptions**

##### *Regulation and supervision of federally regulated financial institutions*

This is the largest program activity within the Office of the Superintendent of Financial Institutions (OSFI), representing over 85% of its costs. Costs for this program are recovered through assessments, service charges and user fees paid by the federally regulated financial institutions. Costs are also recovered via Memoranda of Understanding; financial statements indicate this third revenue stream as "cost-recovered services".

##### *Regulation and supervision of federally regulated private pension plans*

This program activity incorporates risk assessment and intervention and rule-making and approvals related to federally regulated private pension plans under the *Pension Benefits Standards Act*. The costs for this program are recovered from pension plan fees based on the number of members in each federally regulated pension plan.

##### *International assistance*

This program activity incorporates activities related to providing help to other countries that are building their supervisory and regulatory capacity. The costs for this program are recovered via Memoranda of Understanding between OSFI and organizations such as the Canadian International Development Agency and the International Monetary Fund.

## Strategic Outcome

Contribute to public confidence in Canada's public retirement income system.

### Program Activity Descriptions

#### *Office of the chief actuary*

This Office provides a range of actuarial services, under legislation, to the Canada Pension Plan and some federal government departments.

## Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## PPP Canada Inc.

## Strategic Outcome

Transform Canada into a leader for public-private partnerships (P3).

## Program Activity Descriptions

### *Federal public-private partnership initiatives*

Through this program activity, PPP Canada Inc. will:

- manage a Public-Private Partnerships Fund (P3 Fund), a unique infrastructure program designed to support innovative public-private partnerships projects;
- assess public-private partnerships opportunities for contributions under other Government of Canada infrastructure programs to ensure consideration of such arrangements;
- assess public-private partnership opportunities and advise on the execution of public-private partnership projects at the federal level; and
- act as a source of expertise and advice for public-private partnership matters in order to encourage the further development of Canada's public-private partnerships market.

## Ministry Summary

Available from previous years	Source of authorities			Vote	Department	Disposition of authorities		
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$			\$	\$	\$
...	93,602,567	...	...	1	Operating expenditures	...	...	...
...	...	...	...	1a	Transfer of \$206,700 from Foreign Affairs and International Trade Vote 1, and \$60,800 from Foreign Affairs and International Trade Vote 5	...	...	...
...	15,870,431	...	...	1b	Transfer of \$486,075 from Environment Vote 1	15,870,431	...	...
...	14,795,692	...	486,075		Transfer from: Vote 1 (Environment)	14,795,692	...	...
...	...	...	...		Vote 1 (Foreign Affairs and International Trade)	486,075	...	...
...	...	...	206,700		Vote 5 (Foreign Affairs and International Trade)	206,700	...	...
...	...	...	60,800		TB Vote 15 <sup>(1)</sup>	60,800	...	...
...	...	...	3,279,722		TB Vote 25 <sup>(1)</sup>	3,279,722	...	...
...	...	...	4,333,146		TB Vote 30 <sup>(1)</sup>	4,333,146	...	...
...	...	...	2,887,785		Transfer to: Vote 1 (Foreign Affairs and International Trade)	2,887,785	...	...
...	...	...	(11,600)		Vote 1 (Treasury Board)	(11,600)	...	...
...	...	...	(345,977)		Total—Vote 1	(345,977)	...	...
...	93,602,567	30,666,123	10,896,651		Grants and contributions	121,646,340	13,519,001	111,123,632
...	331,886,000	...	...	5	Grants and contributions	...	...	...
...	...	30,320,000	...	5a	Total—Vote 5	217,331,556	144,874,444	572,033,831
...	331,886,000	30,320,000	...		Contributions to employee benefit plans	...	...	...
...	11,549,045	...	1,412,457	(S)	Minister of Finance—Salary and motor car allowance	12,961,502	...	11,430,601
...	78,422	...	(784)	(S)	Interest and other costs	77,638	...	76,522
...	31,868,000,000	(1,209,000,000)	(3,655,370,765)	(S)	Canada health transfer (Part V1—Federal-Provincial Fiscal Arrangements Act)	27,003,629,235	...	29,939,793,976
...	23,987,062,000	...	93,977,076	(S)	Fiscal equalization (Part I—Federal-Provincial Fiscal Arrangements Act)	24,081,039,076	...	22,759,014,805
...	16,086,136,000	(1,901,136,000)	...	(S)	Canada social transfer (Part V1—Federal-Provincial Fiscal Arrangements Act)	14,185,000,000	...	13,462,236,000
...	10,860,781,000	...	(2,928,000)	(S)	Territorial financing (Part I1—Federal-Provincial Fiscal Arrangements Act)	10,857,853,000	...	10,567,868,000
...	2,497,926,000	...	398	(S)	Payments to International Development Association	2,497,926,398	...	2,312,938,991
...	384,280,000	...	...	(S)		384,280,000	...	318,280,000







Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	1	...	384,279,999	384,280,000	L10	384,280,000	...	...	...	384,280,000
<b>International Development Association</b>										
L10 In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association (Gross)										
L12a Pursuant to section 8 of the <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided to the International Finance Corporation (IFC) for a participation in the Global Trade Liquidity Program, a funded trade finance program, by way of direct payments, shall not exceed, in respect of the period commencing on April 1, 2009 and ending on March 31, 2011, an amount of \$200,000,000 US which amount is estimated in Canadian dollars at \$247,840,000 on March 27, 2009										
...	...	247,840,000	(31,620,000)	216,220,000	L14b	216,220,000	...	...	...	...
Pursuant to section 8 of the <i>Bretton Woods and Related Agreements Act</i> , the amount of financial assistance provided to the International Finance Corporation (IFC) as part of Canada's participation in the G8 Food Security Initiative, by way of direct payments, shall not exceed, in respect of the period commencing on November 1, 2009 and ending on November 1, 2010, an amount of \$48,000,000										
...	...	48,000,000	...	48,000,000		48,000,000	...	...	...	...
<b>European Bank for Reconstruction and Development (EBRD)</b>										
(S) (L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> —Capital subscriptions (Gross)										
...	1,749,000	...	(111,130)	1,637,870		1,637,870	...	...	...	2,649,917
...	1,749,001	12,295,840,000	107,932,939,546	120,230,528,547	Total non-budgetary	120,230,528,547	...	...	...	132,272,561,152
<b>Total Department—Budgetary</b>										
68,574,389	82,863,360,034	(2,067,493,877)	(2,594,358,434)	78,270,082,112		78,043,113,235	158,396,003	68,574,874	78,527,514,517	
...	1,749,001	12,295,840,000	107,932,939,546	120,230,528,547	Non-budgetary	120,230,528,547	...	...	...	132,272,561,152

[illegible]

## Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		\$	\$	\$
\$	\$	\$	\$		\$	\$	\$
<b>Financial Transactions and Reports Analysis Centre of Canada</b>							
...	43,736,846	...	...	25	43,736,846	...	...
...	...	2,021,391	...	25a	2,021,391	...	...
...	...	...	235,450		235,450	...	...
...	...	...	2,379,550		2,379,550	...	...
...	...	...	778,696		778,696	...	...
...	43,736,846	2,021,391	3,393,696	(S)	45,386,842	3,765,091	46,087,883
...	4,219,203	...	292,151		4,511,354	...	4,505,547
...	<b>47,956,049</b>	<b>2,021,391</b>	<b>3,685,847</b>		<b>49,898,196</b>	<b>3,765,091</b>	<b>50,593,430</b>
<b>Office of the Superintendent of Financial Institutions</b>							
...	872,555	...	...	30	872,555	...	...
...	...	13,580	...	30b	13,580	...	...
...	...	...	52,689		52,689	...	...
...	872,555	13,580	52,689	(S)	938,824	...	868,582
...	1	...	(1)	(S)	...	...	...
...	...	...	...		...	...	...
70,789,392	...	...	...		(11,140,421)	...	(10,233,638)
1,709	...	...	2,910	(S)	2,910	...	...
70,791,101	872,556	13,580	55,598		(10,198,687)	...	(9,365,056)

PPP Canada Inc.

35 Payments to PPP Canada Inc. for operations and program delivery

10,100,000 ... 10,100,000 ... 6,600,000 3,500,000 ...

40 Payments to PPP Canada Inc. for P3 Fund investments

72,800,000 ... 72,800,000 ...

40a Payments to PPP Canada Inc. for P3 Fund investments

92,600,000 ... 92,600,000 ...

Total

72,800,000 92,600,000 ... 165,400,000 ... 165,400,000 ...

Appropriations not required for the current year

... ...

Total Agency—Budgetary

82,900,000 92,600,000 ... 175,500,000 ... 172,000,000 3,500,000 ... 3,430,000

Total Ministry—

139,365,691 83,086,793,108 (1,972,411,405) (2,568,569,376) 78,685,178,018

Budgetary

6,000,000,000 1,749,001 12,295,840,000 116,932,939,546 135,230,528,547

Non-budgetary

78,364,327,172 170,345,894 150,504,952 78,675,893,849

120,230,528,547 ... 15,000,000,000 132,272,561,152

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(G) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Transfer and taxation payment programs—																		
Budgetary	280,351,746	211,199,472	...	...	...	50,502,756,054	50,357,884,610	...	...	...	...	...	...	...	50,783,107,800	50,569,081,082	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	654,137,870	654,137,870	...	...
Treasury and financial affairs	27,334,627,673	27,334,627,673	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,334,627,673	27,334,627,673	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	119,576,390,677	119,576,390,677	...
Economic and fiscal policy framework	99,647,657	90,795,737	...	...	...	3,000	3,000	...	...	...	...	...	...	...	...	99,650,657	90,798,737	...
Internal services	53,095,982	48,605,743	...	...	...	...	...	...	...	...	...	...	...	...	...	52,695,982	48,605,743	...
Sub-total—																		
Budgetary	27,767,723,058	27,685,228,625	...	...	...	50,502,759,054	50,357,884,610	...	...	...	...	...	...	...	...	78,270,082,112	78,043,113,235	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120,230,528,547	120,230,528,547	...
Revenues netted against expenditures	(400,000)	...	...	...	...	...	(400,000)	...	...	...	...	...	...	...	...	...	...	...
<b>Total Department—</b>	<b>27,767,323,058</b>	<b>27,685,228,625</b>	...	...	...	<b>50,502,759,054</b>	<b>50,357,884,610</b>	...	...	...	...	...	...	...	...	<b>78,270,082,112</b>	<b>78,043,113,235</b>	...
<b>Budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Auditor General</b>																		
Legislative auditing	92,828,245	87,825,469	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(660,000)	(17,851)	...	...	...	...	(660,000)	(17,851)	...	...	...	...	...	...	...	...	...	...
<b>Total Agency—</b>	<b>92,168,245</b>	<b>87,807,618</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>92,168,245</b>	<b>87,807,618</b>	...
<b>Budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Insurance Corporation—</b>																		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Canadian International Trade Tribunal</b>																		
Adjudication of trade cases (quasi-judicial role)	7,104,526	6,899,662	...	...	...	...	...	...	...	...	...	...	...	...	...	15,000,000,000	7,104,526	6,899,662





Available from previous years	Source of authorities				Department Grants	Disposition of authorities			
	As shown in					Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use					
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	148,200,000	30,320,000	(3,000)	178,517,000	Compensation to canadian agencies or entities established by an Act of Parliament for reduction of debts of debtor countries	53,404,213	125,112,787	...	172,110,637
...	51,200,000	...	...	51,200,000	Debt payments to international organizations on behalf of poor countries	51,200,000	...	...	149,280,379
...	199,400,000	30,320,000	(3,000)	229,717,000	Total—Grants	104,604,213	125,112,787	...	321,391,016
...	127,486,000	...	...	127,486,000	Contributions				
...	5,000,000	...	...	5,000,000	Toronto Waterfront Revitalization Initiative	107,724,343	19,761,657	...	...
...	...	...	...	3,000	Contribution to the Harbourfront Centre	5,000,000	...	...	...
...	...	...	3,000	3,000	Research and Policy Initiatives Assistance	3,000	...	...	90,500
...	...	...	...	...	Items not required for the current year	...	...	...	250,552,315
...	132,486,000	...	3,000	132,489,000	Total—Contributions	112,727,343	19,761,657	...	250,642,815
...	23,987,062,000	...	93,977,076	24,081,039,076	Other transfer payments				
...	16,086,136,000	(1,901,136,000)	...	14,185,000,000	(S) Canada health transfer	24,081,039,076	...	...	22,759,014,805
...	10,860,781,000	...	(2,928,000)	10,857,853,000	(S) Fiscal equalization	14,185,000,000	...	...	13,462,236,000
...	2,497,926,000	...	398	2,497,926,398	(S) Canada social transfer	10,857,853,000	...	...	10,567,868,000
...	384,280,000	...	...	384,280,000	(S) Territorial financing	2,497,926,398	...	...	2,312,938,991
...	250,000,000	...	...	250,000,000	(S) Payments (encashment of notes) to International Development Association	384,280,000	...	...	318,280,000
...	123,000,000	66,000,000	(25,600,000)	163,400,000	(S) Wait times reduction transfer	250,000,000	...	...	...
...	32,000,000	...	157,373	32,157,373	(S) Incentives for provinces to eliminate taxes on capital	163,400,000	...	...	170,000,000
...	(688,935,000)	66,566,000	26,110,207	(596,258,793)	(S) Statutory subsidies	32,157,373	...	...	31,968,038
...	(3,124,006,000)	299,844,000	121,572,000	(2,702,590,000)	(S) Youth allowances recovery	(596,258,793)	...	...	(332,658,966)
...	...	...	...	...	(S) Alternative payments for standing programs	(2,702,590,000)	...	...	(2,973,912,000)
...	...	489,058,000	...	489,058,000	(S) Payment to Ontario related to the Canada Health Transfer	489,058,000	...	...	...
...	...	...	174,500,000	174,500,000	(S) Payment to Nova Scotia—Offshore Petroleum Resources	174,500,000	...	...	...
...	...	...	250,000,000	250,000,000	(S) Payments to British Columbia for assistance with sales tax harmonization	250,000,000	...	...	...
...	...	74,188,000	...	74,188,000	(S) Transitional adjustment payment to Nova Scotia	74,188,000	...	...	1,326,909,000
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	50,408,244,000	(905,480,000)	637,789,054	50,140,553,054	Total—Other transfer payments	50,140,553,054	...	...	47,642,643,868
...	50,740,130,000	(875,160,000)	637,789,054	50,502,759,054	Total Department	50,357,884,610	144,874,444	...	48,214,677,699

Financial Transactions and Reports Analysis Centre

of Canada

Contributions

Contribution to the Egmont Group secretariat to  
support development and operations

...	1,400,000	...	...	1,400,000	...	...	1,200,000
...	1,400,000	...	...	1,400,000	...	...	1,200,000
...	50,741,530,000	(875,160,000)	637,789,054	50,504,159,054	50,359,284,610	144,874,444	48,215,877,699
Total Agency							
Total Ministry							

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
<b>Budgetary (respendable revenues)</b>		
Internal services	400,000	...
Economic and fiscal policy framework finance	...	13,254
<b>Total Department—Budgetary</b>	<b>400,000</b>	<b>13,254</b>
<b>Auditor General</b>		
<b>Budgetary (respendable revenues)</b>		
Legislative auditing	660,000	17,851
Services provided to members of the Canadian Council of Legislative Auditors		
<b>Total Department—Budgetary</b>	<b>660,000</b>	<b>17,851</b>
<b>Office of the Superintendent of Financial Institutions</b>		
<b>Budgetary (respendable revenues)</b>		
Office of the chief actuary	3,391,000	5,365,733
Internal services	40,700,000	94,474,409
Regulation and supervision of federally regulated financial institutions	48,650,000	1,052,669
Regulation and supervision of federally regulated private pension plans	4,754,000	8,553,666
International assistance	1,681,000	1,670,612
<b>Total Agency—Budgetary</b>	<b>99,176,000</b>	<b>111,117,089</b>
<b>Total Ministry— Budgetary</b>	<b>100,236,000</b>	<b>111,134,940</b>
		<b>100,150,572</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments— <sup>(1)</sup>		
Cash and accounts receivable—Cash—		
Chartered banks	9 116,318	33,973,704
Short term deposits	11,404,878	147,521,515
Receiver General balance at the Bank of Canada	62,387,272	165,204,971
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—		
Transfer of profits	1,455,539,421	1,852,821,009
International Monetary Fund—Subscriptions—Transfer of profits	4,528,573	8,386,300
International Monetary Fund—General Resources Account—Transfer of profits	464,465	...
Loans, investments and advances—		
Bank of Canada—Transfer of profits	1,251,936,821	1,757,121,838
Canada Development Investment Corporation—		
Dividends	100,700,000	217,000,000
Canada Mortgage and Housing Corporation	1,743,979,477	525,657,490
Farm Credit Canada	89,747,037	168,509,871
Business Development Bank of Canada	34,063,434	105,816,785
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	...	3,604
International Monetary Fund—Poverty Reduction and Growth Trust	3,757,965	11,310,888
International Finance Corporation—Global Trade Liquidity Program	157,412	...
Financial Consumer Agency of Canada	15,593	72,823
Other accounts—		
Public Works and Government Services— Consulting and Audit Canada Revolving Fund	188,335	73,853
	4,768,045,945	4,993,533,595
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	371,207	164,061
Adjustments to prior year's payables	555,300	688,948
	926,507	853,009

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Sales of goods and services—				
Rights and privileges				
Sales of goods and information products—				
Sale of other publications	71,619	68,952		
Other fees and charges—	...	13,269		
Fines, penalties and forfeitures	1,750	5,679		
Access to information	73,369	87,900		
	1,043	2,558		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Domestic coinage	115,498,352	171,195,022		
Net gain on exchange	359,843,862	179,333,036		
Sale of real property to Canada Lands Company Limited	1,784,377	2,886,290		
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Unclaimed cheques	33,703,295	30,130,605		
Unclaimed balances received from Bank of Canada in respect of chartered banks	199,604	174,615		
Transfer from matured debt outstanding	1,036,143	2,698,603		
Guarantee fees	28,698,151	21,334,493		
Sundries	927	107,508		
	540,764,711	407,860,172		
<b>Total Department</b>	<b>5,309,811,575</b>	<b>5,402,337,234</b>		
<b>Auditor General</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	14,172	7,215		
Adjustments to prior year's payables	48,099	8,043		
	62,271	15,258		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Net gain on exchange	308	1,101		
Sundries	...	3,944		
	968,122	868,269		
	968,122	872,213		
<b>Total Agency</b>	<b>1,030,701</b>	<b>888,572</b>		
<b>Canadian International Trade Tribunal</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	344	22,907		
Adjustments to prior year's payables	51,702	224,124		
	52,046	247,031		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues	556	104		
	1,770	1,226		
<b>Total Agency</b>	<b>54,372</b>	<b>248,361</b>		
<b>Financial Consumer Agency of Canada</b>				
<b>Other revenues—</b>				
Sales of goods and services—				
Services of a regulatory nature	8,983,943	7,626,298		
Services of non-regulatory nature	711	...		
Sales of goods and information products	5	20		
Other fees and charges—				
Revenue from fines	450,000	50,000		
	9,434,659	7,676,318		
Proceeds from the disposal of surplus Crown assets				
	83	97		
<b>Total Agency</b>	<b>9,434,742</b>	<b>7,676,415</b>		
<b>Financial Transactions and Reports Analysis</b>				
<b>Centre of Canada</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	552	11,935		
Adjustments to prior year's payables	2,405	63,221		
	2,957	75,156		
Miscellaneous revenues—				
Administrative monetary penalty	177,930	...		
<b>Total Agency</b>	<b>180,887</b>	<b>75,156</b>		



## Revenues—Concluded

	Current year	Previous year
	\$	\$
Office of the Superintendent of Financial Institutions		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	94,376,605	84,890,877
Services of a non-regulatory nature	7,821,113	7,482,958
Sales of goods and information products	313	1,317
Other fees and charges—		
Revenue from fines	39,450	486,450
	102,237,481	92,861,602
Proceeds from the disposal of surplus Crown assets	2,910	1,709
Miscellaneous revenues—		
Gain on foreign exchange	2,520	8,787
Total Agency	102,242,911	92,872,098
Ministry Summary		
Other revenues		
Return on investments	4,768,045,945	4,993,533,595
Refunds of previous years' expenditures	1,043,781	1,190,454
Sales of goods and services	111,745,509	100,625,820
Proceeds from the disposal of surplus Crown assets	4,900	5,569
Miscellaneous revenues	541,915,053	408,742,398
Total Ministry	5,422,755,188	5,504,097,836

(1) Interest unless otherwise indicated.

# SECTION 10

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Fisheries and Oceans

### Department

### Freshwater Fish Marketing Corporation

### CONTENTS

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Department	search facilities, in collaboration with other government departments, private sector, academia and international organizations.
<b>Strategic Outcome</b>	<b>Strategic Outcome</b>
Safe and Accessible Waterways (SAW).	Sustainable Fisheries and Aquaculture (SFA).
<b>Program Activity Descriptions</b>	<b>Program Activity Descriptions</b>
<i>Canadian coast guard</i>	<i>Fisheries and aquaculture management</i>
The Canadian Coast Guard (CCG) delivers civilian marine services (vessels, aircraft, expertise, personnel and infrastructure) on behalf of other federal government departments or in support of federal agencies and organizations in the achievement of their own specific Government of Canada maritime priorities. CCG provides support to other parts of Fisheries and Oceans Canada (Science and Conservation and Protection), the Department of National Defence, Environment Canada, the Royal Canadian Mounted Police, the Department of Foreign Affairs, and Transport Canada among others.	The overall goal of fisheries and aquaculture management is the conservation of Canada's fisheries resources to ensure sustainable resource utilization through close collaboration with resource users and stakeholders based on shared stewardship. Fisheries and aquaculture management is responsible for international fisheries conservation negotiations and relations, shared management of interception fisheries in international waters, management of the Aboriginal, commercial, recreational fishing in the coastal waters of Canada's three oceans and creating the conditions for a vibrant and innovative aquaculture industry.
<i>Small craft harbours</i>	<i>Science for sustainable fisheries and aquaculture</i>
The Small Craft Harbours Program directly, or indirectly through Harbour Authorities, operates and maintains a network of harbours, critical to the fishing industry, open, safe and in good repair. These harbours are necessary for the effective operation of the commercial fisheries that contribute to the Canadian economy, directly support employment and that indirectly create tens of thousands jobs, many in rural and isolated parts of Canada.	Provision of advice and recommendations based on scientific research and monitoring, as well as the provision of products and services and the management of data on Canada's oceans and resources. This ensures departmental and federal policies, programs, decisions, and regulations associated with sustainable fisheries and aquaculture are informed by scientific knowledge. The science is provided through a network of research facilities, in collaboration with other government departments, private sector, academia and international organizations.
<i>Science for safe and accessible waterways</i>	<b>Strategic Outcome</b>
This program provides scientific research, monitoring, advice, products and services and data management to ensure departmental and federal policies, programs, decisions, and regulations associated with safe, secure, and accessible waterways are informed by science advice. The science is provided through a network of re-	Healthy and Productive Aquatic Ecosystems (HAPAE).

**Program Activity Descriptions***Habitat management*

In collaboration with others, Habitat Management involves conserving and protecting fish and fish habitat from the impacts of activities occurring in and around fresh and marine fish-bearing waters, and improving (restoring and developing) fish habitat through the administration of the habitat protection provisions of the *Fisheries Act*, providing advice on related provisions of the Act, and the application of non-regulatory activities. It also involves conducting environmental assessments prior to regulatory decisions listed in the Law List Regulations of the *Canadian Environmental Assessment Act* and participating in other environmental assessment regimes. These activities are performed in a manner consistent with the *Species at Risk Act*; the Policy for the Management of Fish Habitat and other operational policies; consultation with Aboriginal groups; the goals and principles of sustainable development; and the policies and priorities of the federal government.

*Science for healthy and productive aquatic ecosystems*

This program provides research, monitoring, advice, products and services and data management to ensure departmental and federal policies, programs, decisions, and regulations associated with the integrated management of Canada's oceans and fish habitat resources are informed by science advice. The science is undertaken through a network of research facilities, in collaboration with other government departments, private sector, academia and international organizations.

Aquatic species at risk are managed to provide for the recovery of extirpated, endangered and threatened species; and the management of special concerned species to prevent them becoming at risk. This program activity involves developing recovery strategies, action plans and management plans for all aquatic species; promoting recovery implementation and monitoring of marine and anadromous (moving between fresh and salt water) species over which the federal government has exclusive jurisdiction; and promoting freshwater species for which certain provinces have specific delegated responsibilities related to fisheries management through regulations under the *Fisheries Act*.

*Oceans management*

Oceans management involves the conservation and sustainable use of Canada's oceans in collaboration with other levels of government, Aboriginal organizations and other non-government stakeholders through the development and implementation of objectives-based integrated oceans management plans and the application of marine conservation tools. Modern oceans management arrangements deal with a number of challenges including oceans health, marine habitat loss, declining biodiversity, growing demands for access to ocean resources and regulatory and jurisdictional complexities.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Freshwater Fish Marketing Corporation**

**Strategic Outcome**

To regulate interprovincial and export trade in freshwater fish.

## Disposition of authorities

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities		
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$			\$	\$	\$
...	1,167,688,671	...	...	1,167,688,671	1	Operating expenditures			
					1a	Transfer of \$1,425,780 from National Defence Vote 1, \$603,679 from National Defence Vote 5, and \$37,173 from Fisheries and Oceans Vote 10			
...	...	52,221,849	...	52,221,849	1b	Transfer of \$730,750 from Transport Vote 1, \$659,900 from Indian Affairs and Northern Development Vote 1, and \$560,386 from Environment Vote 1			
...	...	24,151,088	...	24,151,088	1c	Transfer of \$3,149,859 from Fisheries and Oceans Vote 10			
...	...	1	...	560,386	1	Transfer from: Vote 1 (Environment)			
...	...	...	...	659,900		Vote 1 (Indian Affairs and Northern Development)			
...	...	...	...	1,425,780		Vote 1 (National Defence)			
...	...	...	...	730,750		Vote 1 (Transport)			
...	...	...	...	603,679		Vote 5 (National Defence)			
...	...	...	...	3,187,032		Vote 10			
...	...	...	...	41,355,099		TB Vote 15 (1)			
...	...	...	...	26,421,667		TB Vote 25 (1)			
...	...	...	...	22,296,015		TB Vote 30 (1)			
...	...	...	...	7,539,016		TB Vote 35 (1)			
...	...	...	...	(463,129)		Transfer to: Vote 1 (Human Resources and Skills Development)			
...	...	...	...	(45,178)		Vote 1 (Treasury Board)			
...	...	...	...	(232,400)		Vote 5			
...	...	...	...	(1,487,553)		Vote 10			
...	1,167,688,671	76,372,938	102,551,064	1,346,612,673		Total	Vote 1	1,312,644,508	33,968,165
...	242,666,667	...	...	242,666,667	5	Capital expenditures			
...	...	131,096,100	...	131,096,100	5a	Capital expenditures			
...	...	45,225,378	...	45,225,378	5b	Capital expenditures			
...	...	...	...	...	5c	Transfer of \$232,400 from Fisheries and Oceans Vote 1			
...	...	1	...	232,400	1	Transfer from: Vote 1			
...	...	...	...	10,341,300		TB Vote 35 (1)			
...	...	...	...	...		Transfer to: Vote 1 (Public Works and Government Services)			
...	...	...	...	(518,000)		Vote 10			
...	...	...	...	(438,000)		Total—Vote 5		414,830,302	13,775,544
...	242,666,667	176,321,479	9,617,700	428,605,846				1,278,302,087	249,382,299



[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

## Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>												
Canadian coast guard	553,155,526	532,988,534	251,026,346	239,583,934	5,133,202	5,103,847	53,066,563	41,541,155	...	...	756,848,511	736,135,160
Fisheries and aquaculture management	231,987,802	236,485,394	3,042,395	3,010,243	119,152,240	100,056,274	...	...	...	...	354,182,437	339,551,911
Internal services	308,736,686	279,321,932	70,990,600	69,466,837	...	...	...	...	...	...	379,727,286	348,788,769
Science for sustainable fisheries and aquaculture	131,175,833	133,402,520	1,061,500	968,816	496,415	508,948	...	...	...	...	132,733,748	134,940,284
Small craft harbours	118,948,658	118,834,498	98,896,858	98,759,730	3,480,400	3,453,194	...	...	...	...	221,325,916	221,047,422
Habitat management	62,189,035	59,884,578	102,300	99,302	2,008,538	1,984,860	...	...	...	...	64,299,873	61,968,740
Science for healthy and productive aquatic ecosystems	57,588,583	58,699,356	1,949,947	2,015,591	339,767	203,550	...	...	...	...	59,878,297	60,918,497
Science for safe and accessible waterways	39,314,750	39,133,422	935,900	925,849	173,067	155,202	...	...	...	...	40,023,717	40,214,473
Species at risk management	23,015,156	21,842,481	...	...	5,900	5,900	...	...	...	...	23,021,056	21,848,381
Oceans management	16,273,582	15,575,857	...	...	284,524	248,000	...	...	...	...	16,558,106	15,823,857
Sub-total	1,542,385,611	1,496,168,572	428,605,846	414,830,302	131,074,053	111,779,775	53,066,563	41,541,155	...	...	2,048,998,947	1,981,237,494
Revenues netted against expenditures	(53,066,563)	(41,541,155)	...	...	...	...	(53,066,563)	(41,541,155)	...	...	...	...
<b>Total Department—Budgetary</b>	<b>1,489,319,048</b>	<b>1,454,627,417</b>	<b>428,605,846</b>	<b>414,830,302</b>	<b>131,074,053</b>	<b>111,779,775</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,048,998,947</b>	<b>1,981,237,494</b>
<b>Freshwater Fish Marketing Corporation—Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>50,000,000</b>	<b>...</b>
<b>Total Ministry—Budgetary</b>	<b>1,489,319,048</b>	<b>1,454,627,417</b>	<b>428,605,846</b>	<b>414,830,302</b>	<b>131,074,053</b>	<b>111,779,775</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,048,998,947</b>	<b>1,981,237,494</b>
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>50,000,000</b>	<b>...</b>

# Transfer Payments

## Source of authorities

Available from previous years	As shown in			Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>						
...	500,000	...	475,000	975,000	...	2,275,000
...	238,000	1	308,603	546,604	46,502	300,565
...	...	14,000,000	...	14,000,000	8,591,648	5,408,352
...	<b>738,000</b>	<b>14,000,001</b>	<b>783,603</b>	<b>15,521,604</b>	<b>10,066,750</b>	<b>5,454,854</b>
<b>Total—Grants</b>						
...	...	...	...	...	...	...
<b>Contributions</b>						
...	67,902,000	...	6,788,918	74,690,918	65,661,707	58,295,178
...	26,939,000	...	(10,245,620)	16,693,380	16,184,422	16,203,648
...	5,038,000	...	(118,000)	4,920,000	4,920,000	4,912,000
...	4,700,000	...	...	4,700,000	4,685,795	4,673,934
...	962,000	...	...	962,000	351,528	399,956
...	1,125,000	...	...	1,125,000	1,125,000	1,311,632
...	1,875,000	...	...	1,875,000	1,874,860	2,816,677
...	500,000	...	2,005,400	2,505,400	2,478,194	1,637,158
...	406,000	...	352,950	758,950	741,348	838,412
...	234,000	1	369,800	603,801	386,448	756,167

## Transfer Payments—Concluded

Available from previous years	Source of authorities				Total available for use	Disposition of authorities			
	As shown in					Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	218,000	...	...	...	218,000	99,372	118,628	...	194,025
...	...	...	...	...	6,500,000	3,204,351	3,295,649	...	...
...	109,899,000	6,500,001	(846,552)	115,552,449	Total—Contributions	101,713,025	13,839,424	...	92,038,787
...	110,637,000	20,500,002	(62,949)	131,074,053	Total Ministry	111,779,775	19,294,278	...	94,614,352

# Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Canadian coast guard	27,717,700	27,463,242	31,105,820
Marine navigation service fees	8,422,481	8,660,609	5,869,623
Maintenance dredging services tonnage fees	39,300	...	...
Employee deductions for employee housing	75,000	21,614	23,829
Coast guard radio tolls	13,110,082	4,977,946	4,808,665
Icebreaking services fees	3,700,000	131,317	36
Canadian Coast Guard College	2,000	286,427	320,224
Sundries			
<b>Total Ministry— Budgetary</b>	<b>53,066,563</b>	<b>41,541,155</b>	<b>42,128,197</b>

# Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,893,320	1,806,374
Adjustments to prior year's payables	2,779,109	4,607,759
	4,672,429	6,414,133
<b>Sales of goods and services—</b>		
Rights and privileges		
Fees	100	500
Licences	43,639,582	42,611,289
Oyster leases	223,748	227,646
Bait	...	5,249
Vessel and fishermen registrations	370,024	380,955
Small craft harbours—		
Wharfage, berthing and leases	1,742,230	1,200,938
Licences	9,373	6,224
Other wharf revenues	1,788	1,618
	45,986,845	44,434,419
<b>Services of a non-regulatory nature—</b>		
Rental of land, buildings, vehicles and machinery	468,138	436,991
Sundries	2,472,161	1,925,460
<b>Respendable revenues—</b>		
Net-voted revenues—Invoiced—		
Canadian Coast Guard College	37	37
Icebreaking services	4,714,745	5,110,195
Marine service fees	27,637,663	31,277,450
Maintenance dredging services tonnage fees	8,316,998	6,569,927
Rental of land, buildings, vehicles and machinery	...	9,591
Telecommunications	22,727	22,372
Sundries	285,646	361,620
	43,918,115	45,713,643
<b>Sales of goods and information products—</b>		
Proceeds from sale of publications	1,589,388	1,696,753
Sundries	17,782	66,780
	1,607,170	1,763,533
	91,512,130	91,911,595
Proceeds from the disposal of surplus Crown assets	1,875,801	1,977,491



**Revenues—Concluded**

	Current year	Previous year
	\$	\$
Miscellaneous revenues		
Seizures and forfeitures	210,203	198,770
Fines	1,504,498	1,244,790
Net gain on exchange	—	11,732
Sundries	760,870	1,135,011
	2,475,571	2,590,303
<b>Total Ministry</b>	<b>100,535,931</b>	<b>102,893,522</b>

# SECTION 11

2009–2010

*PUBLIC ACCOUNTS OF CANADA*

## Foreign Affairs and International Trade

### Department

Canadian Commercial Corporation  
Canadian International Development  
Agency

International Development Research  
Centre

International Joint Commission

NAFTA Secretariat—Canadian Section

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## Department

### Strategic Outcome

Canada's International Agenda: The international agenda is shaped to Canada's benefit and advantage in accordance with Canadian interests and values.

### Program Activity Descriptions

#### *Diplomacy and advocacy*

This program activity engages and influences international players and delivers international programs and diplomacy. It allows Canada to implement its international policies to foreign audiences inside and outside of Canada and thus fulfill the mandated roles and responsibilities that are associated with the diplomatic work of a foreign and international trade ministry.

This work is done by liaising with decision makers at all levels in other countries and hosting events where key messages can be advocated. It includes utilizing provincial expertise in specific areas of interest to them to advance Canada's overall international policy. Additionally, it uses strategic promotion activities, including public diplomacy, as vehicles to promote Canadian views on issues of concern to Canadians and uses a number of discretionary grant and contribution programs to further Canada's interests abroad.

The main target groups are foreign decision makers in Canada and abroad, foreign publics, other levels of government within Canada, key constituencies within other countries (e.g. security and defence-related communities) and legislators.

#### *International policy advice and integration*

This program activity provides strategic direction, intelligence and advice, including integration and coordination of Canada's foreign and international economic policies. It allows the department to plan and strategically coordinate its international activities with a view

to integrating Canada's foreign and international economic policies. This is carried out by working to improve coordination within DFAIT, with other government departments and relevant stakeholders, and by utilizing advice provided from missions to develop all-of-government approaches that integrate different organizational mandates and perspectives to advance Canadian interests and values. The main target groups are other government organizations, policy and program groups within DFAIT, Heads of Mission and key mission personnel.

### Strategic Outcome

International Services for Canadians: Canadians are satisfied with commercial, consular and passport services.

### Program Activity Descriptions

#### *International commerce*

This program activity manages and delivers commerce services and advice to Canadian business. It helps Canadian business succeed in international markets by providing expert counsel and advice and managing and delivering value-added services to Canadian business pursuing international business opportunities. This work is conducted through support to qualified business clients. The main target groups are Canadian business clients who are currently operating abroad or who have demonstrated a capacity to do so.

#### *Consular affairs*

This program activity manages and delivers consular services and advice to Canadians. This work is done through consular agents and officers at missions abroad and through the use of the website, [www.voyage.gc.ca](http://www.voyage.gc.ca). The main target groups are Canadians outside of Canada or Canadians planning to travel or live abroad.

## *Passport Canada special operating agency (Revolving Fund)*

This program activity manages and delivers passport services through the use of the Passport Canada Revolving Fund. It enables the issuance of secure travel documents to Canadians, which facilitates their travel and contributes to international and domestic security. This work is done through the authentication of identity and entitlement of applicants using a diversity of service channels and the production of secure travel documents. The main target group is Canadian travelers.

### Strategic Outcome

Canada's International Platform: The Department of Foreign Affairs and International Trade maintains a mission network of infrastructure and services to enable the Government of Canada to achieve its international priorities.

### Program Activity Descriptions

#### *Canada's international platform: support at missions abroad*

This program activity manages and delivers services and infrastructure at missions to enable Canada's representation abroad. This work is done by coordinating with the various branches, bureaus and divisions within DFAIT and with the 27 other partner departments and co-locators who are deployed overseas. It ensures that human resources services, financial management services, asset and materiel services, comptroller/ship services, mail and diplomatic courier services, and acquisition of bandwidth are in place at missions to support Canada's international policy objectives and program delivery abroad. The main target group is the Government of Canada network of missions abroad, departmental branches, bureaus and divisions, as well as the 27 partner departments and co-locators.

## *Canada's international platform: support at headquarters*

This program activity manages and delivers services and infrastructure at headquarters to enable Canada's representation abroad. This work is done by coordinating with the various branches, bureaus and divisions within DFAIT and with the 27 other partner departments and co-locators who are deployed overseas. The main target group is the Government of Canada network of missions abroad, departmental branches, bureaus and divisions, as well as the 27 partner departments and co-locators.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Commercial Corporation**

### **Strategic Outcome**

Enhanced market access for Canadian exporters to complex international public sector markets.

## **Program Activity Descriptions**

### *Defence*

This consists of export sales in the aerospace, defence and security sectors. These include sales to all levels of government.

### *Emerging and Developing markets*

This is non-Defence Protection Sharing Agreement (DPSA) and non-aerospace, defence and security business consisting of supply and construction projects in a variety of other sectors and can include sales to all levels of government, federal, state and municipal.

### **Canadian International Development Agency**

### **Strategic Outcome**

Increased achievement of development goals, consistent with Canada's foreign policy objectives.

### **Program Activity Descriptions**

#### *Countries of concentration*

Engaging in long-term development assistance programming in countries of concentration to enhance their capacity to achieve development goals, through expertise, dialogue and resources. Such programming involves direct contacts between CIDA and recipient countries and is developed through consultation and co-operation with partners internationally, in Canada and in these countries. It also includes various country programs, projects and development activities as well as policy dialogue.

#### *Multilateral, international and Canadian institutions*

Through its engagement with multilateral, Canadian and international institutions, CIDA seeks to influence

institutional policies and practices to strengthen the ability of institutions and to maximize program effectiveness in order to enhance the capacity and effectiveness of partner institutions in achieving development goals. CIDA's engagement includes the provision of expertise and core funding, as well as its participation on decision-making and advisory committees and boards.

### *Fragile states and countries experiencing humanitarian crisis*

Programming development and/or humanitarian assistance in fragile states and/or countries in crisis to reduce vulnerability of crisis-affected people and restore capacity of public institutions and society, through different means: government-wide responses, using a variety of mechanisms to respond to the many specific needs and risks or, timely and effective action. In both cases, partnerships with institutional organizations offer flexibility and expertise to provide adequate responses.

### *Selected countries and regions*

The purpose of CIDA's development assistance programming in selected countries and regions, eligible for Canadian international assistance, is to enhance the capacity of these countries and regions to achieve stability and/or development goals and contribute to Canada's international interests, through expertise, dialogue and resources. It can also require linkages and/or partnerships between Canadian partners and their local partners.

### **Strategic Outcome**

Sustained support and informed action by Canadians in international development.

### Program Activity Descriptions

#### *Engaging Canadian citizens*

Providing opportunities to increase for Canadians' awareness, deepen their understanding, and engage in international development. Canadian engagement is a vital element of effective development. It enables CIDA and its partners to draw from a broad range of expertise and financial resources across the country to implement aid initiatives. It also provides an ongoing basis for commitment on the part of the Government of Canada to international development cooperation.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### International Development Research Centre

#### **Strategic Outcome**

Stronger capacity in developing countries to research and propose solutions that support sustainable and equitable development and poverty reduction.

### Program Activity Descriptions

#### *Conducting development research*

Represents the grants to recipients and in-house work made to scientific and technical research projects that contribute to improving the lives of people in developing countries.

#### *Building research capacity*

Services that enhance scientific excellence within development research, including support on problem definition, methodology, research management and linking with relevant audiences. These services also allow International Development Research Centre (IDRC) to monitor projects, share results, and learn from experience.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### International Joint Commission

#### **Strategic Outcome**

Prompt and effective prevention and/or resolution of potential disputes under the Boundary Waters Treaty and Great Lakes Water Quality Agreement to ensure they have no negative impact on Canada-US relations.

### Program Activity Descriptions

#### *Boundary waters treaty*

The issuing of orders of approval in response to applications for the use, obstruction or diversion of waters that flow along and/or across the boundary if such uses affect the natural water levels or flows on the other side; undertaking investigations of specific issues (references) when requested by governments; and the provision to make binding decisions on matters referred to it by the governments.

#### *Great Lakes water quality agreement*

To evaluate progress toward restoring and maintaining the chemical, physical and biological integrity of the waters of the Great Lakes basin ecosystem.

### NAFTA Secretariat—Canadian Section

#### **Strategic Outcome**

A highly efficient, impartial and rules-based international trade dispute resolution process that benefits Canadian exporters to NAFTA countries, as well as NAFTA country exporters doing business in Canada.



## **Program Activity Descriptions**

### *Administration of international trade dispute settlement mechanisms*

Appropriate administration of international trade dispute settlement mechanisms that ensures unbiased administrative processes, security and fairness, while providing quality services. This program includes support to committees and panels, support to the Free Trade Commission as well as liaison and coordination with other national sections.

## **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$			\$	\$	\$
...	1,186,472,440	...	...	1	Operating expenditures			
				1a	Transfer of \$75,000 from Foreign Affairs and International Trade Vote 10, \$1,778,500 from Foreign Affairs and International Trade Vote 30, \$984,000 from Public Safety and Emergency Preparedness Vote 50, \$762,800 from Public Safety and Emergency Preparedness Vote 10, \$450,400 from Public Safety and Emergency Preparedness Vote 20, \$400,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, \$279,900 from Public Safety and Emergency Preparedness Vote 1, \$200,000 from National Defence Vote 1, and \$100,000 from Treasury Board Vote 1			
...	...	67,274,497	...	1b	Transfer of \$21,240,000 from Foreign Affairs and International Trade Vote 5, \$15,480,615 from Foreign Affairs and International Trade Vote 10, \$410,750 from Foreign Affairs and International Trade Vote 25, \$1,236,400 from Foreign Affairs and International Trade Vote 30, \$898,500 from Citizenship and Immigration Vote 1, \$1,626,700 from Public Safety and Emergency Preparedness Vote 20, \$356,900 from Environment Vote 1, \$333,700 from Justice Vote 1, \$214,500 from Privy Council Vote 1, \$203,500 from Canada Revenue Agency Vote 1, \$155,000 from National Defence Vote 1, \$140,900 from Health Vote 40, \$62,500 from Treasury Board Vote 1, and \$11,600 from Finance Vote 1			
...	...	50,210,114	...	1c	Transfer of \$2,126,730 from Foreign Affairs and International Trade Vote 5, \$4,498,327 from Foreign Affairs and International Trade Vote 10, \$307,000 from Foreign Affairs and International Trade Vote 30, \$147,500 from Canadian Heritage Vote 1, and \$47,900 from Public Safety and Emergency Preparedness Vote 10	50,210,114		
...	...	92,475,041	...		Transfer from: Vote 1 (Canada Revenue Agency)			
...	...	...	203,500		Vote 1 (Canadian Heritage)			
...	...	...	147,500		Vote 1 (Citizenship and Immigration)			
...	...	...	8,986,500		Vote 1 (Environment)			
...	...	...	356,900		Vote 1 (Finance)			
...	...	...	11,600		Vote 1 (Justice)			
...	...	...	333,700		Vote 1 (National Defence)			
...	...	...	355,000		Vote 1 (Privy Council)			
...	...	...	214,500					

Vote 1 (Public Safety and Emergency Preparedness)  
Vote 1 (Treasury Board)  
Vote 5  
Vote 5 (Economic Development Agency of Canada for the Regions of Quebec)  
Vote 10  
Vote 10 (Public Safety and Emergency Preparedness)  
Vote 20 (Public Safety and Emergency Preparedness)  
Vote 25  
Vote 30  
Vote 40 (Health)  
Vote 50 (Public Safety and Emergency Preparedness)  
TB Vote 15 <sup>(1)</sup>  
TB Vote 25 <sup>(1)</sup>  
TB Vote 30 <sup>(1)</sup>  
Transfer to: Vote 1 (Agriculture and Agri-Food)  
Vote 1 (Canadian Heritage)  
Vote 1 (Finance)  
Vote 5 (Economic Development Agency of Canada for the Regions of Quebec)

1,374,339,967 128,608,075 ... 1,361,526,973

Total—Vote 1

Capital expenditures

Transfer of \$392,700 from Foreign Affairs and International Trade Vote 30, and \$396,000 from Public Safety and Emergency Preparedness  
Vote 10

Transfer of \$203,000 from Foreign Affairs and International Trade Vote 10

Transfer of \$1,873,750 from Citizenship and Immigration Vote 1

Transfer from: Vote 1 (Citizenship and Immigration)  
Vote 10

Vote 10 (Public Safety and Emergency Preparedness)  
Vote 30

Transfer to: Vote 1

Vote 1 (Finance)

Total—Vote 5

Grants and contributions

Transfer of \$100,000 from Public Safety and Emergency Preparedness Vote 5

Transfer of \$6,501,192 from Foreign Affairs and International Trade Vote 30, and \$99,120 from Canadian Heritage Vote 1

Grants and contributions

Transfer from: Vote 1 (Canadian Heritage)  
Vote 5 (Public Safety and Emergency Preparedness)  
Vote 30

188,313,656 9,109,039 ... 172,881,668

279,900 279,900 ...  
162,500 162,500 ...  
23,366,730 23,366,730 ...  
400,000 400,000 ...  
20,053,942 20,053,942 ...  
810,700 810,700 ...  
2,077,100 2,077,100 ...  
410,750 410,750 ...  
3,321,900 3,321,900 ...  
140,900 140,900 ...  
984,000 984,000 ...  
19,783,241 19,783,241 ...  
4,326,137 4,326,137 ...  
21,181,250 21,181,250 ...  
(43,900) (43,900) ...  
(1,081,700) (1,081,700) ...  
(206,700) (206,700) ...  
(60,000) (60,000) ...

1,186,472,440 209,959,652 1,502,948,042

140,032,132 ... 140,032,132

5

5a

17,668,400 ... 17,668,400

25,270,568 ... 25,270,568

35,013,675 ... 35,013,675

1,873,750 1,873,750 ...

203,000 203,000 ...

396,000 396,000 ...

392,700 392,700 ...

(23,366,730) (23,366,730) ...

(60,800) (60,800) ...

140,032,132 77,952,643 (20,562,080) 197,422,695

726,392,000 ... 726,392,000

88,617,510 ... 88,617,510

18,891,223 ... 18,891,223

83,014,479 ... 83,014,479

99,120 99,120 ...

100,000 100,000 ...

6,501,192 6,501,192 ...

10

10a

10b

10c

## Ministry Summary—Continued

Source of authorities					Disposition of authorities									
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year	
	\$	\$	\$				\$	\$	\$		\$			
...	...	...	...	(20,053,942)	(20,053,942)		Transfer to: Vote 1							
...	...	...	...	(203,000)	(203,000)		Vote 5							
...	...	...	...	(4,000,000)	(4,000,000)		Vote 30							
...	726,392,000	190,523,212	(17,556,630)	899,358,582			Total—Vote 10							...
...	10,000,000	...	...	10,000,000	15		Passport—Capital expenditures							
...	74,513,572	...	21,120,790	95,634,362	(S)		Contributions to employee benefit plans							
...	78,422	...	(784)	77,638	(S)		Minister of Foreign Affairs—Salary and motor car allowance							
...	78,422	...	(784)	77,638	(S)		Minister of International Trade and Minister for the Pacific Gateway and the Vancouver—Whistler Olympics—Salary and motor car allowance							
...	...	2,000	71	2,071	(S)		Minister of State of Foreign Affairs (Americas)—Motor car allowance							
...	250,000	...	(132,329)	117,671	(S)		Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>							
52,250,397	24,054,000	...	(24,054,000)	52,250,397	(S)		Passport Canada Revolving Fund							...
...	1,000,000	...	(1,000,000)	...	(S)		Budgetary portion of authority granted pursuant to section 24 of the <i>Export Development Act</i> (see below) <sup>(2)</sup>							47,936,931
...	...	...	6,573,354,829	6,573,354,829			Transfer from non-budgetary authority <sup>(2)</sup>							...
...	1,000,000	...	6,572,354,829	6,573,354,829			Total budgetary authority related to section 24 (Net) <sup>(2)</sup>							610,320
...	...	...	82,325	82,325	(S)		Refunds of amounts credited to revenues in previous years							...
...	...	...	8,968	8,968	(S)		Collection agency fees							32,107
703,916	...	...	2,947,764	3,651,680	(S)		Spending of proceeds from the disposal of surplus Crown assets							11,642
...	...	...	9,471,422	9,471,422	(S)		Losses on foreign exchange							429,993
...	...	...	869,923,550	869,923,550	(S)		Losses on foreign exchange (Export Development Canada)							2,391,986
...	...	...	6,034,597	6,034,597	(S)		Administrative fees (Export Development Canada)							9,230,985
...	...	...	4,700,000	4,700,000	(S)		Transfer payments in connection with the <i>Budget Implementation Act, 2007</i>							...
...	...	...	...	...			Appropriations not required for the current year							7,879,025
52,954,313	2,162,870,988	478,437,507	7,530,853,659	10,225,116,467			Total budgetary							10,300,000
														12,734,900
														48,366,924
														2,508,093,951

[illegible]



Ministry Summary *Continued*

Source of authorities					Disposition of authorities		
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$		\$	\$
...	203,667,689	...	...	203,667,689	25		
...	...	1	...	1	25a		
...	...	1	...	1	25b		
...	...	...	15,213,904	15,213,904			
...	...	...	6,414,614	6,414,614			
...	...	...	6,073,353	6,073,353			
...	...	...	5,419	5,419			
...	...	...	(410,750)	(410,750)			
...	...	...	(45,000)	(45,000)			
...	...	...	(7,971)	(7,971)			
...	...	...	(23,792)	(23,792)			
...	203,667,689	2	27,219,777	230,887,468			
...	2,608,224,789	...	...	2,608,224,789	30		
...	...	142,520,208	...	142,520,208	30a		
...	...	246,183,000	...	246,183,000	30b		
...	...	90,592,208	...	90,592,208	30c		
...	...	...	4,000,000	4,000,000			
...	...	...	23,792	23,792			
...	...	...	(3,321,900)	(3,321,900)			
...	...	...	(333,700)	(333,700)			
...	...	...	(392,700)	(392,700)			
...	...	...	(450,000)	(450,000)			
...	...	...	(6,501,192)	(6,501,192)			
...	...	...	(15,213,904)	(15,213,904)			
...	2,608,224,789	479,295,416	(22,189,604)	3,065,330,601	32c		
					Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan		
...	...	...	...	449,533,044		16,147,699	433,385,345
					Total—Vote 25		
...	...	...	...	...		220,709,809	225,663,382
					Total—Vote 30		
...	...	...	...	...		10,177,659	...
					Total—Vote 30		
...	...	...	...	...		3,059,366,945	2,930,845,341

...	25,955,378	...	1,591,075	...	27,546,453	...	25,053,864
...	78,422	...	(784)	...	77,638	...	76,522
...	231,336,000	...	36,761,439	...	268,097,439	...	238,553,667
...	...	...	3,768	...	3,768	...	1,025
...	...	...	170,184,940	...	170,184,940	...	163,265,160
...	...	...	...	...	...	...	2,384
...	3,069,262,278	928,828,462	213,570,611	4,211,661,351	3,762,134,691	16,141,315	433,385,345
...	...	...	...	...	...	...	3,583,461,345
<b>International Financial Institutions Fund Accounts</b>							
L35	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$215,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts						
L35a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$227,032,000 (\$215,032,000 + \$12,000,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts						
L35b	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$264,532,000 (\$227,032,000 + \$37,500,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts						
...	...	...	1	11,999,999	...	...	227,032,000
...	...	...	1	37,499,999	...	...	264,532,000
...	...	1	2	264,531,997	264,532,000	...	...
<b>African Development Bank</b>							
(S)	(L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)						
...	1,208,588,326	...	...	1,208,588,326	...	...	...
...	...	...	...	(43,535,361)	(43,535,361)	...	...
...	1,208,588,326	...	...	(43,535,361)	1,165,052,965	1,165,052,965	...

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
61,806,041	...	...	...	61,806,041			
...	...	...	(12,029,956)	(12,029,956)			
61,806,041	...	...	(12,029,956)	49,776,085			
<b>Caribbean Development Bank</b>							
(S) (L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):							
Unused authority at beginning of year (converted to Cdn \$ at that time)							
Exchange valuation adjustment to the unused authority at year end							
Total <sup>(4)</sup>							
<b>Asian Development Bank</b>							
(S) (L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):							
Unused authority at beginning of year (converted to Cdn \$ at that time)							
Exchange valuation adjustment to the unused authority at year end							
Total <sup>(4)</sup>							
2,530,814,664	...	...	...	2,530,814,664			
...	...	...	(376,403,186)	(376,403,186)			
2,530,814,664	...	...	(376,403,186)	2,154,411,478			
<b>Inter-American Development Bank</b>							
(S) (L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):							
Unused authority at beginning of year (converted to Cdn \$ at that time)							
Exchange valuation adjustment to the unused authority at year end							
Total <sup>(4)</sup>							
4,876,449,008	...	...	4,000,000,000	8,876,449,008			
...	...	...	(885,954,231)	(885,954,231)			
4,876,449,008	...	...	3,114,045,769	7,990,494,777			

[illegible]

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	(S)	Contributions to employee benefit plans					
	Main Estimates	Supplementary Estimates						Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
...	187,500	...	...	(74,969)	112,531		112,531	...	...	...	...	113,576	
...	3,014,447	...	...	45,695	3,060,142		1,283,239	1,776,903	...	...	...	1,578,138	
Total Agency—Budgetary													
Total Ministry—													
52,954,313	5,421,099,614	1,414,265,970	7,748,280,235	14,636,600,132			13,924,218,496	230,629,367	481,752,269	6,287,648,842			
90,481,345,031	(120,499,999)	12,436,200,002	3,150,678,621	105,947,723,655			3,882,288,071	102,065,435,584	937,016,321				
Non-budgetary													

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

2) Treasury Board vote 55—Budget implementation initiatives. This authority is available for both budgetary and non-budgetary transactions in accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$20 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions.

The text pertaining to Excess, Africa, and International Trade, Vol. 1, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 26

<sup>4</sup> The text pertaining to Foreign Affairs and International Trade's vote L11 and vote L12 was incorrectly stated 2009-2010 Supplementary Estimates and will be amended in a future *Appropriation Act*.



# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Diplomacy and advocacy	367,251,069	289,846,439	806,747	866,552,503	794,439,240	9,500,000	8,475,979	...	1,225,110,319	1,076,156,641	...	...	...	...	...	...	...	...
Canada's international platform: support at missions abroad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	539,059,138	516,771,990	18,382,434	16,989,643	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canada's international platform: support at headquarters	224,592,202	218,392,364	164,462,813	157,918,393	142,671	142,671	9,690,000	6,475,663	...	...	...	...	...	...	...	...	...	...
International policy advice and integration	148,240,112	128,117,448	1,641,744	27,392,000	27,030,965	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	96,144,032	86,775,501	6,762,760	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
International commerce	1,090,395,070	1,094,415,821	4,315,985	4,070,096	6,583,308,302	3,050,000	145,835	...	...	...	...	...	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	64,720,670	58,601,273	1,048,996	584,314	...	...	4,250,000	3,800,242	...	...	...	...	...	...	...	...	...	...
Consular affairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Passport Canada special operating agency	348,550,397	295,183,966	10,000,000	9,833,848	...	...	296,300,000	290,797,706	...	...	...	...	...	...	...	...	...	...
(Revolving Fund)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Subtotal—	2,878,952,690	2,688,104,802	207,422,695	198,147,504	7,477,531,082	7,404,921,178	338,790,000	324,917,111	...	...	...	...	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(338,790,000)	(324,917,111)	...	...	...	...	(338,790,000)	(324,917,111)	...	...	...	...	...	...	...	...	...	...
Total Department—	2,540,162,690	2,363,187,691	207,422,695	198,147,504	7,477,531,082	7,404,921,178	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Commercial Corporation—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	15,745,091	15,745,091	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian International Development Agency	488,017,576	53,683,108	...	714,880,555	714,294,139	...	...	...	...	...	...	...	...	...	...	...	...	...
Countries of concentration	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Multilateral, international and Canadian institutions	203,963,732	200,420,286	...	1,420,398,142	1,419,452,911	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

	Operating		Capital		Transfer payments				Revenues netted against expenditures				Non-budgetary				Total	
	Total authorities available for use	\$	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	\$	Authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	\$	Authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	\$		
Fragile states and countries experiencing humanitarian crisis	32,930,887		29,909,432	...	...	828,875,272	828,195,346	...	...	...	...	861,806,159	...	...	...	858,104,778		
Selected countries and regions	39,854,958		39,162,561	...	...	352,078,585	351,789,775	...	...	...	...	391,953,343	...	...	...	390,953,346		
Internal services	111,047,993		109,118,765	...	...	...	...	...	...	...	...	111,047,993	...	...	...	109,118,765		
Engaging Canadian citizens	2,418,165		2,376,155	...	...	17,195,486	13,732,213	...	...	...	...	19,613,651	...	...	...	16,108,368		
Total Agency—Budgetary	878,233,311		434,670,307	...	...	3,333,428,040	3,327,464,384	...	...	...	...	4,211,661,351	...	...	...	3,762,134,691		
Total Agency—Non-Budgetary	...		...	...	...	...	...	...	...	...	...	11,624,267,305	...	...	...	264,532,000		
International Development Research Centre—Budgetary	171,296,002		171,296,002	...	...	...	...	...	...	...	...	171,296,002	...	...	...	171,296,002		
International Joint Commission	7,609,947		5,675,615	...	...	...	...	...	...	...	...	7,609,947	...	...	...	5,675,615		
Boundary waters treaty	2,111,132		1,827,485	...	...	...	...	...	...	...	...	2,111,132	...	...	...	1,827,485		
Great Lakes water quality agreement	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Total Agency—Budgetary	9,721,079		7,503,100	...	...	...	...	...	...	...	...	9,721,079	...	...	...	7,503,100		
NAFTA Secretariat—Canadian Section	1,834,862		540,255	...	...	...	...	...	...	...	...	1,834,862	...	...	...	540,255		
Administration of international trade dispute settlement mechanisms	1,225,280		742,984	...	...	...	...	...	...	...	...	1,225,280	...	...	...	742,984		
Internal services	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Total Agency—Budgetary	3,060,142		1,283,239	...	...	...	...	...	...	...	...	3,060,142	...	...	...	1,283,239		
Total Ministry—Budgetary	3,618,218,315		2,993,685,430	207,422,695	198,147,504	10,810,959,122	10,732,385,562	...	...	...	...	14,636,600,132	...	...	...	13,924,218,496		
Non-Budgetary	...		...	...	...	...	...	...	...	...	...	105,947,723,655	3,882,288,071	105,947,723,655	3,882,288,071	...		

# Transfer Payments

## Source of authorities

Available from previous years	As shown in				Adjustments, warrants and transfers	Total available for use
	Main Estimates	Supplementary Estimates	\$	\$		
\$	\$	\$	\$	\$	\$	\$
...	30,000,000	...	...	(10,344,289)	19,655,711	
...	11,424,000	2,333,901	...	...	13,757,901	
...	9,910,000	...	...	(2,835,184)	7,074,816	
...	4,873,000	...	...	...	4,873,000	
...	4,000,000	...	...	700,000	4,700,000	
...	1,190,000	...	...	(272,098)	917,902	
...	250,000	...	...	(132,329)	117,671	
...	60,000	...	...	...	60,000	
...	30,000	...	...	...	30,000	
...	25,000	...	...	...	25,000	
...	...	...	...	...	...	
...	61,762,000	2,333,901	...	(12,883,900)	51,212,001	

## Disposition of authorities

Used in the current year	Variance	Available for use in subsequent years	
		\$	\$
\$	\$	\$	\$
19,648,710	7,001	...	25,685,027
12,664,683	1,093,218	...	11,404,164
7,074,815	1	...	5,909,572
4,873,000	...	...	4,873,000
4,700,000	...	...	3,896,942
917,902	...	...	885,339
117,671	...	...	129,370
60,000	...	...	60,000
30,000	...	...	30,000
25,000	...	...	25,000
...	...	...	2,988,928
50,111,781	1,100,220	...	55,887,342

## Contributions

Payments of Assessed Contributions to International Organizations	
United Nations peacekeeping operations (US \$180,788,121)	270,634,523
United Nations Organization (US \$76,745,669)	113,912,692
North Atlantic Treaty Organization (NATO)—Civil administration (11,658,051 Euro)	22,670,000
World Health Organization (US \$16,778,032)	18,161,000
Organization for Security and Cooperation in Europe (9,569,010 Euro)	15,796,500
International Organization of La Francophonie (8,873,094 Euro)	13,732,000
Food and Agriculture Organization (US \$12,852,656)	16,044,000
Organization for Economic Cooperation and Development (8,721,246 Euro)	14,581,000
International Atomic Energy Agency (7,834,066 Euro)	15,340,000
United Nations Educational, Scientific and Cultural Organization (US \$4,273,748) (4,657,534 Euro)	13,347,000
1,000,000	1,000,000
649,000	649,000
13,347,000	13,347,000

## Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
\$	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$
...	11,450,000	...	1,004,924	12,454,924	...	11,018,870
...	10,777,000	1,403,000	(171,408)	11,662,687	345,905	...
...	8,672,000	(578,000)	7,150,000	15,239,371	4,629	11,071,462
...	6,389,000	261,000	(55,742)	6,105,962	488,296	...
...	5,949,000	(462,000)	...	5,068,515	418,485	6,527,223
...	3,977,000	...	11,749	3,956,951	31,798	5,035,372
...	3,497,000	367,000	...	3,704,868	159,132	4,685,275
...	3,074,000	410,000	(56,435)	2,764,124	663,441	4,058,425
...	1,837,000	149,000	...	1,829,322	156,678	3,113,432
...	1,499,000	...	...	1,369,827	129,173	1,771,211
...	1,379,000	...	...	1,280,900	98,100	1,408,882
...	1,271,000	99,000	60,000	1,361,301	68,699	1,408,348
...	1,134,000	134,000	90,982	1,358,982	...	1,460,631
...	833,000	60,000	(60,000)	532,306	300,694	1,414,950
...	558,000	40,000	112,177	708,010	2,167	550,745
...	485,000	48,000	...	450,712	82,288	682,790
...	468,000	84,000	50,000	597,813	4,187	475,344
...	467,000	(48,000)	...	348,654	70,346	536,887
...	433,000	(4,000)	...	197,695	231,305	343,271
...	427,000	105,000	...	521,189	10,811	63,563
...	410,000	61,000	...	438,105	32,895	630,450
...	377,000	952,000	27,790	1,109,692	247,098	498,498
...	328,000	113,000	6,220	447,220	...	1,026,724
...	223,000	34,000	...	232,905	24,095	468,843
...	180,000	...	(1,513)	178,487	...	268,920
...	177,000	20,000	...	196,955	45	211,117
...	153,000	34,000	(15,044)	171,956	...	236,175
...	...	...	...	...	...	193,133

...	144,000	(1,000)	9,179	152,179	The Vienna Convention and its Montreal Protocol on Substances that Deplete the Ozone Layer (US \$137,065)	152,179	...	...	171,283
...	83,000	(1,000)	2,385	84,385	Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (US \$79,002)	84,385	...	...	94,761
...	78,000	11,000	...	89,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (32,738,720 CFA)	...	52,392	...	91,257
...	68,000	10,000	...	78,000	Wassenaar arrangement (43,939 Euro)	36,608	1,148	...	82,875
...	60,000	6,000	...	66,000	Permanent Court of Arbitration (38,770 Euro)	63,941	2,059	...	76,266
...	34,000	...	5,000	39,000	International commodity organizations (21,970 Euro)	37,014	1,986	...	44,280
...	9,000	5,000	...	14,000	International Fact Finding Commission (9,377 Swiss Francs)	13,134	866	...	14,122
...	116,705,000	...	3,146,574	119,851,574	Contributions under the G8 Global Partnership program to the International Science and Technology Centre and the Science and Technology Center in Ukraine, for the purpose of assistance to countries of the former Soviet Union related to the destruction, disposition or securing of weapons of mass destruction	...	...	...	106,990,134
...	64,281,000	22,610,520	(4,397,077)	82,494,443	Global Peace and Security Fund	119,851,574	538,589	...	121,373,992
...	7,500,000	...	593,800	8,093,800	Projects and development activities resulting from summits of La Francophonie	81,955,854	...	...	6,914,700
...	5,250,000	...	(1,485,000)	3,765,000	International Science and Technology Partnership Program (ISTPP)	3,765,000	...	...	4,700,000
...	4,500,000	1,040,000	(1,190,914)	4,349,086	Contribution for Counter-terrorism capacity building program	4,349,086	...	...	3,895,986
...	3,000,000	...	69,310	3,069,310	Community Investment Support Program	3,069,302	8	...	3,304,828
...	2,920,000	2,648,627	2,625,184	8,193,811	Contributions in Aid of Academic Relations Program	8,193,810	1	...	7,765,897
...	2,300,000	...	(700,459)	1,599,541	Contributions under the Program for Export Market Development	1,569,764	29,777	...	1,957,100
...	1,950,000	12,450,000	486,162	14,886,162	United Nations Office on Drugs and Crime	14,886,162	...	...	2,450,000
...	1,400,000	(400,000)	(400,000)	1,000,000	Inter-American Drug Abuse Control Commission	975,724	24,276	...	1,000,000
...	1,187,000	(477,000)	272,098	982,098	International environmental agreements	982,097	1	...	1,031,474
...	1,000,000	...	(335,000)	665,000	Northern dimension of Canada's Foreign Policy	665,000	...	...	750,000
...	390,000	...	500,227	890,227	Gong global science and technology program	791,628	98,599	...	506,577
...	...	...	...	...	Contributions to the Organization for Economic Cooperation and Development Support Unit for the Heiligendamm-L'Aquila Process	...	...	...	...
...	...	800,000	(800,000)	...	Anti Crime Capacity Building Program	5,058,219	2	...	...
...	...	8,590,822	(3,532,601)	5,058,221	Global Commerce Support Program	...	...	...	...
...	...	422,363	(422,363)	...	(S) Transfer payments in connection with the Budget Implementation Act, 2007	4,700,000	...	...	10,300,000
...	...	...	4,700,000	4,700,000	Investment Cooperation Program	757,778	7,222	...	430,242
...	...	...	765,000	765,000	Items not required for the current year	...	...	...	...
...	...	...	...	...	Total—Contributions	781,454,568	71,509,684	...	770,539,221
...	664,880,000	188,189,311	(105,059)	852,964,252					



Line item number	Disposition of authorities			Used in the previous year
	Variance	Available for use in subsequent years		
	\$	\$	\$	
58	...	...	...	...
29)	...	...	...	610,320
29	...	...	...	610,320
78	72,609,904	...	827,036,883 <sup>(1)</sup>	
36	1,587,914	...	1,590,277,849	
50	9,464	...	13,684,081	
54	2,704	...	2,310,415	
40	1,600,082	...	1,606,272,345	

contributions for cooperation with countries in transition and contributions in support of regional or country specific development assistance projects, programs and activities for the benefit of developing countries or territories or countries in transition

Contributions for Partnership Programming:

Contributions for development assistance programs, projects and activities intended to support development and public engagement initiatives or to enhance the awareness, understanding, and engagement of Canadians with respect to development and contributions for education and training programs, projects and activities for the benefit of developing countries or territories or countries in transition

Contributions for Multilateral Programming:

Contributions in support of development assistance, humanitarian assistance or disaster preparedness, including peace building, for global operations, programs, projects, activities and appeals; as well as in support of programming against hunger, malnutrition and disease for the benefit of developing countries or territories or countries in transition

...	927,724,159	(203,046,792)	151,619,615	876,296,982	875,578,158	718,824	...	1,066,389,366
...	125,197,630	...	106,175,221	231,372,851	227,733,887	3,638,964	...	249,476,682
...	6,062,000	...	989,946	7,051,946	7,046,160	5,786	...	8,706,947
...	1,058,983,789	(203,046,792)	258,784,782	1,114,721,779	1,110,358,205	4,363,574	...	1,324,572,995
<b>Total - Contributions</b>								
<b>Other transfer payments</b>								
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>								
...	231,336,000	...	36,761,439	268,097,439	268,097,439	...	...	238,553,668
...	2,839,560,789	479,295,416	14,571,835	3,333,428,040	3,327,464,384	5,963,656	...	3,169,399,008
...	3,567,202,789	669,818,628	6,573,937,705	10,810,959,122	10,732,385,562	78,573,560	...	3,996,435,891 <sup>(1)</sup>
<b>Total Agency</b>								
<b>Total Ministry</b>								

(S) Statutory transfer payment.

(1) Amends reporting in previous year's *Public Accounts of Canada*.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	Non-budgetary (respendable receipts)		
	\$	\$	\$	\$	\$	\$
<b>Budgetary (respendable revenues)</b>						
Diplomacy and advocacy						
International youth exchange program	9,500,000	8,475,979	7,286,493			
Canada's international platform: support at missions abroad						
Real property services abroad (co-location)	16,000,000	15,221,686	4,855,712			
International commerce						
Trade fairs and investment/technology missions	3,050,000	145,835	430,279			
Canada's international platform: support at headquarters						
International telecommunication services	2,090,000	544,201	2,291,531			
Training services by the Canadian Foreign Service Institute	6,500,000	5,541,011	6,121,709			
Real property services abroad	1,100,000	390,451	116,629			
	9,690,000	6,475,663	8,529,869			
Consular affairs						
Specialized consular fees	4,250,000	3,800,242	4,210,465			
Passport Canada special operating agency (Revolving Fund)						
Passport fees	296,300,000	290,797,706	263,253,282			
Total budgetary	338,790,000	324,917,111	288,566,100			
				Non-budgetary (respendable receipts)		
				\$	\$	\$
				Loans and advances to personnel posted abroad	9,503,641	7,682,240
				Loan repayments	517,718,254	156,648,503
				Total non-budgetary	527,221,895	164,330,743
				Total Ministry —		
				Budgetary	324,917,111	288,566,100
				Non-budgetary	527,221,895	164,330,743

# Revenues

## Department

### Other revenues—

Return on investments—<sup>(1)</sup>  
 Loans, investments and advances—  
 governments  
 Other loans, investments and advances—  
 Personnel posted abroad  
 Development of export trade—Interest  
 Other accounts  
 Interest on mission bank accounts  
 National governments, excluding developing  
 countries

### Refunds of previous years' expenditures—

Other grants and contributions  
 Accountable advances  
 Capital  
 Operating  
 Sundries  
 Adjustments to prior year's payables

### Sales of goods and services—

Rights and privileges—  
 Passport sales  
 Lease and use of public property—  
 (o) location  
 Services of a regulatory nature—  
 Special consular fees  
 Consular fees—Passport purchase

### Services of a non-regulatory nature—

Net voted revenues—Other business  
 services  
 Net voted revenues—Telecommunication  
 services

### Other fees and charges—

International youth exchange program  
 Passport Canada miscellaneous revenues  
 Deposit and unclaimed cheques  
 Sundries

Current year	Previous year
\$	\$
335,683	919,006
664,568,173	141,634,700
110,752	190,742
...	25
665,014,608	142,744,473
465,291	4,282,764
48,936	74,648
13,637	376,450
1,795,895	6,174,882
4,121,876	27,998
7,539,413	1,522,290
13,985,048	12,459,032
290,554,686	262,900,972
15,612,138	4,972,341
3,801,043	4,213,307
97,637,771	89,150,056
101,438,814	93,363,363
5,686,846	6,552,421
544,201	2,291,531
6,231,047	8,843,952
8,478,695	7,310,093
1,470	1,775
(20,190)	(23,535)
241,549	81,531
8,701,524	7,369,864
422,538,209	377,450,492

### Proceeds from the disposal of surplus Crown assets

Miscellaneous revenues—  
 Gain on sale of capital assets—  
 Real property  
 Gain on exchange for revaluation at year-end  
 Interest on overdue accounts receivable  
 Other fees and charges  
 Other import/export permits  
 Program for Export Market Development—  
 Contributions  
 Rental revenues  
 Sales of publications  
 Services rendered to Passport Canada  
 Deferred revenues  
 Sundries

228,295,637	676,089,937
1,332,781,266	1,210,850,781

### Canadian International Development Agency

#### Other revenues—

Return on investments—<sup>(1)</sup>  
 Loans, investments and advances—  
 Portfolio investments—  
 Canada investment Fund for Africa—  
 Interest  
 International development assistance—Loans to  
 developing countries  
 Services and commitment charges on loans to developing  
 countries

#### Refunds of previous years' expenditures—

Refunds of previous years' expenditures  
 Adjustments to prior year's payables

### Proceeds from the disposal of surplus Crown assets

Miscellaneous revenues—  
 Gain for revaluation at year-end  
 Sundries

### Total Agency

189,231,841	182,154,689
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Revenues *Concluded*

	Current year	Previous year
	\$	\$
<b>International Joint Commission</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	302,774	453,741
Adjustments to prior year's payables	3,820	4,813
	306,594	458,554
Miscellaneous revenues—		
United States share of expenses of the regional office—		
Windsor	212,576	274,970
<b>Total Agency</b>	<b>519,170</b>	<b>733,524</b>
<b>NAFTA Secretariat—Canadian Section</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	155	6,721
Adjustments to prior year's payables	74,547	...
	74,702	6,721
Miscellaneous revenues	277	698
<b>Total Agency</b>	<b>74,979</b>	<b>7,419</b>
<b>Ministry Summary</b>		
Other revenues—		
Return on investments	668,856,333	147,894,075
Refunds of previous years' expenditures	28,518,231	26,829,937
Sales of goods and services	422,538,209	377,450,492
Proceeds from the disposal of surplus Crown assets	2,951,532	2,107,872
Miscellaneous revenues	399,742,951	839,464,037
<b>Total Ministry</b>	<b>1,522,607,256</b>	<b>1,393,746,413</b>

(1) Interest unless otherwise indicated.



# SECTION 12

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Governor General

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### Strategic Outcome

The Governor General, representing the Crown in Canada, is enabled to fulfill constitutional, state, ceremonial and public duties, including the recognition of excellence.

#### Program Activity Descriptions

##### *Constitutional, state, ceremonial and public programs*

Support to the Governor General for events, visitor services, public affairs, and to support activities performed by former Governors General.

##### *Canadian honours program*

The Honours program includes the administration of Canadian orders, decorations, medals and awards as well as the Canadian Heraldic Authority.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	16,467,992	...	...	16,467,992	1				
...	...	...	...	36,525	1b	Program expenditures			
...	...	36,525	...	505,759		Program expenditures			
...	...	...	...	282,551		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	...	191,939		TB Vote 25 <sup>(1)</sup>			
...	...	...	...	17,484,766		TB Vote 30 <sup>(1)</sup>			
...	16,467,992	36,525	980,249	17,484,766		Total—Vote 1	16,314,140	1,170,626	17,684,506
...	1,940,209	...	161,960	2,102,169	(S)	Contributions to employee benefit plans			...
...	...	...	...	398,679	(S)	Annuities payable under the <i>Governor General's Act</i>	2,102,169	...	1,972,192
...	413,000	...	(14,321)	398,679	(S)	Salary of the Governor General	398,679	...	437,856
...	126,000	...	3,068	129,068	(S)	Spending of proceeds from the disposal of surplus Crown assets	129,068	...	123,900
13	...	...	2,563	2,576	(S)		2,563	13	...
13	18,947,201	36,525	1,133,519	20,117,258		Total Ministry—Budgetary	18,946,619	1,170,635	20,218,454

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(c) Statutory authority.

Treasury Board Vote 3 - Government contingencies.

Treasury Board Vote 15—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30 Paylist requirements

Treasury Board Vote 35—Budget implementation initiatives.

## Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Constitutional, state, ceremonial and public programs	11,389,937	10,563,128	...	...	409,679	398,679	...	...	...	...	11,799,616	10,961,807
Internal services	4,987,863	4,954,477	...	...	...	...	...	...	...	...	4,987,863	4,954,477
Canadian honours program	3,329,779	3,030,335	...	...	...	...	...	...	...	...	3,329,779	3,030,335
<b>Total Ministry—Budgetary</b>	<b>19,707,579</b>	<b>18,547,940</b>	<b>...</b>	<b>...</b>	<b>409,679</b>	<b>398,679</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>20,117,258</b>	<b>18,946,619</b>

# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Variance	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	413,000	...	(14,321)	398,679	398,679	...	437,856
...	11,000	...	...	11,000	...	11,000	...
...	424,000	...	(14,321)	409,679	398,679	11,000	437,856

(S) Statutory transfer payment.

## Revenues

	Current year		Previous year	
	\$	\$	\$	\$
<b>Other revenues—</b>				
Refunds of previous years' expenditures	11,788	...	...	...
Adjustments to prior year's payables	3,956	...	...	...
Proceeds from the disposal of surplus Crown assets	15,744	...	...	...
Miscellaneous revenues	2,563	13	95,790	...
<b>Total Ministry</b>	<b>113,300</b>	<b>95,803</b>		





# SECTION 13

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Health

### Department

Assisted Human Reproduction Agency of  
Canada

Canadian Institutes of Health Research

Hazardous Materials Information Review  
Commission

Patented Medicine Prices Review Board

Public Health Agency of Canada

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## Department

### Strategic Outcome

Accessible and sustainable health system responsive to the health needs of Canadians.

### Program Activity Descriptions

#### *Canadian health system*

This program activity provides strategic policy advice on health care issues such as improved access, quality and integration of health care services to better meet the health needs of Canadians wherever they live or whatever their financial circumstances. The objective is pursued mindful of long-term equity, sustainability and affordability considerations and in close collaboration with provinces and territories, health professionals, administrators, other key stakeholders and citizens. Improved access, quality and integration of health services administration is achieved through investments in the health system and in health system renewal, for instance by reducing wait times for essential services, by working with provinces and territories to ensure that the principles of the *Canada Health Act* are respected, by developing health information and health measures for Canadians, by meeting the health and health access needs of specific groups such as women and official language minority communities, and by ensuring the implementation of agreements between federal/provincial/territorial Ministers of Health.

#### *International health affairs*

Health Canada works internationally through leadership, partnerships and collaboration to fulfill its federal mandate of striving to make Canada's population among the healthiest in the world. International Affairs serves as the department's focal point to initiate, coordinate, and monitor departmental policies, strategies and activities that help promote Canadian priorities and values on the international health agenda. International

collaboration on global health issues is important given that the health of Canadians is influenced significantly by public health risks originating from other countries. Global issues such as pandemic influenza preparedness, HIV/AIDS strategies and global health security are critical initiatives that are discussed with key external health partners such as the World Health Organization (WHO) and the Pan American Health Organization (PAHO).

Countries and international organizations want to connect quickly to information about Canada's health care system and initiatives. The international affairs program activity strives to share Canada's best policies and practices with other countries, and assists in the development of bilateral agreements with numerous countries on important health issues. This program activity delivers strategic policy advice on international health issues to the Minister of Health, senior management and the Health Portfolio, including appropriate representation at international fora concerning the health portfolio. It also manages grants to non-profit organizations for projects in the domain of international health that are aligned with Canada's priorities in global health.

#### *Canadian assisted human reproduction*

This program activity implements the *Assisted Human Reproduction (AHR) Act*, whose objective is to protect and promote human health, safety, dignity and human rights in the use of AHR technologies. It develops policies and regulations in the area of assisted human reproduction. The science of AHR evolves rapidly and, as a result, the program activity engages stakeholders on an ongoing basis to find a balance between the needs of patients who use these technologies to help them build their families, the children born from these technologies and the providers of these services with health and safety as the overriding factors. The goal of the policies and regulations is developing a responsive regulatory regime which is a leader both domestically and in

the international AHR community, and reflects the objectives put forward in the *Assisted Human Reproduction Act*. The program activity gathers input from stakeholders, including the provinces, to ensure a pan-Canadian approach.

### Strategic Outcome

Access to safe and effective health products and food and information for healthy choices.

### Program Activity Descriptions

#### *Health products*

The Health Products program activity is responsible for a broad range of health protection and promotion activities that affect the everyday lives of Canadians. As the federal authority responsible for the regulation of health products, the program activity evaluates and monitors the safety, quality and effectiveness of drugs (human and animal), biologics, medical devices, and natural health products, under the authority of the *Food and Drugs Act* and Regulations, as well as the *Department of Health Act*. The program activity also provides timely, evidence-based and authoritative information to key stakeholders (including but not limited to: health care professionals such as physicians, pharmacists and practitioners such as herbalists, naturopathic doctors, Traditional Chinese Medicine (TCM) practitioners) and members of the public to enable them to make informed decisions and healthy choices.

#### *Food and nutrition*

The Food and Nutrition program activity establishes policies, regulations and standards related to the safety and nutritional quality of food. Food safety standards-quality are enforced by the Canadian Food Inspection Agency (CFIA). The legislative framework for food is found in the *Food and Drugs Act* and Regulations, the *Canadian Food Inspection Agency Act* and the *Department of Health Act*. The program activity

also promotes the nutritional health and well-being of Canadians by collaboratively defining, promoting and implementing evidence-based nutrition policies and standards. As the focal point and authoritative source for nutrition and healthy eating policy and promotion, the program activity disseminates timely, evidence-based and authoritative information to Canadians and stakeholders to enable them to make informed decisions and healthy choices.

### **Strategic Outcome**

Reduced Health and Environmental Risks from Products and Substances, and Healthy, Sustainable Living and Working Environments.

### **Program Activity Descriptions**

#### *Sustainable environmental health*

The environment continues to be a key determinant of health for all Canadians. This program activity promotes and protects the health of Canadians by identifying, assessing and managing health risks posed by environmental factors in living, working and recreational environments. The scope of activities includes: research on drinking water quality, air quality, contaminated sites, toxicology and climate change; clean air programming and regulatory activities; risk assessment and management of: chemical substances, environmental noise, environmental electromagnetic frequencies, products of biotechnology and products of other new and emerging technologies (including nanotechnology); solar ultraviolet radiation; preparedness for nuclear and environmental disasters as well as working with the passenger conveyance industry to protect the travelling public.

Under the Chemical Management Plan, Health Canada assesses and regulates chemicals used in industrial and consumer products. Other activities include: implementing a national bio-monitoring system; developing risk

management performance agreements with industry sectors; and, strengthening the assessment and management of risks to human health posed by pharmaceuticals, personal care and consumer products, cosmetics and food. Finally, enhanced communications and outreach activities allow Canadians to make better informed decisions about limiting their exposure to potential environmental hazards. Relevant Act includes the *Canadian Environmental Protection Act*.

#### *Substance use and abuse*

Through regulatory, programming and educational activities, Health Canada seeks to improve health outcomes by reducing and preventing tobacco consumption and combating alcohol and drug abuse. Through the Tobacco Act and its regulations, Health Canada regulates aspects of the manufacture and sale of tobacco. It also leads the Federal Tobacco Control Strategy – the goals of which are to: further reduce the prevalence of smoking; decrease the number of cigarettes sold; increase compliance with sales-to-youth laws; reduce exposure to second hand smoke; and, continue to explore ways to regulate the product.

Health Canada administers the *Controlled Drugs and Substances Act* (CDSA) and its regulations. Through four regional labs, Health Canada provides expert scientific advice and drug analysis services to law enforcement agencies. The Marijuana Medical Access Regulations and related programs control the authorization for use and cultivation of marijuana by those suffering from grave and debilitating illnesses. Health Canada is a partner in the government's anti-drug strategy which includes: prevention programming aimed at youth; facilitating access to treatment programs; compliance and enforcement activities related to controlled substances and precursor chemicals; and, increased resources to Drug Analysis Services commensurate with the increase in law enforcement resources.

### *Pesticide regulation*

To help prevent unacceptable risks to people and the environment, and facilitate access to sustainable pest management tools, Health Canada, through the Pest Management Regulatory Agency, regulates the importation, sale and use of pesticides under the federal authority of the *Pest Control Products Act* (PCPA) and Regulations.

### *Consumer products*

Health Canada identifies, assesses, manages and communicates to Canadians the health and safety risks associated with consumer products (including domestic, industrial and clinical use products), cosmetics and radiation emitting devices. This is achieved through research, risk assessments and the development of risk management strategies to minimize the exposure of Canadians to potentially hazardous products. Also included are regulatory monitoring and compliance activities as well as information, education and guidance aimed at both industry and the public. Relevant acts include: consumer products (*Hazardous Products Act*), cosmetics (*Food and Drugs Act*) and radiation emitting devices (*Radiation Emitting Devices Act*).

### *Workplace health*

This program activity provides services to protect the health and safety of the federal public sector, visiting dignitaries, and others. Specific programs include: the provision of occupational health services to federal employees; delivery of the Employee Assistance Program; emergency health services to Internationally Protected Persons; dosimetry services (the measurement of personal, occupational exposure to radiation through the reading of "dosimeters" or plaques enclosed in special holders worn by the user for specified periods); and, Workplace Hazardous Materials Information System (WHMIS) a national hazard communication standard, including worker education, inspector training, and standards for cautionary labels.



### Strategic Outcome

Better health outcomes and reduction of health inequalities between First Nations and Inuit and other Canadians.

#### Program Activity Descriptions

*First Nations and Inuit health programming and services*

The provision of health programs and services by Health Canada to First Nations and Inuit is rooted in the Federal Indian Health Policy. The Department provides health programs and services to First Nations and Inuit as a matter of policy, using the *Annual Appropriations Act* to obtain Parliamentary approval. Together with First Nations and Inuit and other health partners, the First Nations and Inuit Health Branch through its regional offices, delivers public health and community health programs on-reserve, these include environmental health and communicable and non-communicable disease prevention, and provision of primary health care services through nursing stations and community health centres in remote and/or isolated communities to supplement and support the services that provincial, territorial and regional health authorities provide. We also support targeted health promotion programs for Aboriginal people, regardless of residency (e.g. Aboriginal Diabetes Initiative) as well as counselling, adaptations and mental wellness services. The Non-Insured Health Benefits coverage of drug, dental care, vision care, medical supplies and equipment, short-term crisis intervention mental health services, and medical transportation is available to all registered Indians and recognized Inuit in Canada, regardless of residency.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### Assisted Human Reproduction Agency of Canada

### Strategic Outcome

Protection and promotion of the health and safety of Canadians against the risks associated with assisted human reproduction technologies.

#### Program Activity Descriptions

*Licensing and enforcement of a regulatory framework for assisted human reproduction technologies*

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means: issuing licences for controlled activities and for facilities used by qualified persons or organizations; assessing applications against licence requirements,

including scientific and ethical considerations; conducting periodic inspections of assisted human reproduction clinics, service providers or research to ensure compliance; enlisting the participation or support of other recognized organizations in the development of other supporting policy instruments, for example, standards, guidelines and accreditation models.

*Health information and knowledge management for assisted human reproduction technologies*

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means: maintaining a personal health information registry to consolidate health reporting information concerning donors, patients and offspring born of assisted human reproduction procedures to allow for a look-back and trace-back mechanism; providing ongoing reports of assisted human reproduction controlled activities, including success rates by assisted human reproduction clinics and results of research, to enable prospective assisted human reproduction users to make informed decisions; and providing public information on assisted human reproduction matters or issues via a public website or in other forms such as brochures.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial



management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Institutes of Health Research

Strategic Outcome

Canadian health research advances health knowledge and is responsive to current opportunities and priorities.

Program Activity Descriptions

Open research

Enabling the conduct of health research in emerging areas of science across all disciplines that are relevant to health. This is achieved through managing and launching competitions, based on internationally accepted standards of scientific excellence and a peer review process, to fund grants open to all areas of health research.

Strategic priority research

Enabling the conduct of health research to address strategic health opportunities, threats and challenges to Canadians, identified in consultation with health research partners and aligned with government priorities. This is achieved through managing and launching competitions to fund grants in targeted priority health research areas.

Strategic Outcome

A strong and talented health research community with the capacity to undertake health research.

Researchers and trainees

Building the capacity of the Canadian health research community by providing the next generation of multidisciplinary health researchers with training and development support, and providing highly-qualified health researchers with sustained support for scientific careers in health research. This is achieved through managing competitions and programs to fund salary and training awards for health researchers and trainees.

Research resources and collaboration

Strengthening the health research community's ability to conduct research by supporting research-enabling activities and resources. This includes: supporting large teams of researchers from across disciplines in resolving some of the most complex health problems facing Canadians; engaging in collaborative activities such as networking between researchers; and providing and maintaining state-of-the-art tools to conduct research such as new equipment, databases and other specialized resources. This is achieved through managing and launching competitions and programs to fund grants that give researchers the resources to better undertake their research.

National and international partnerships

Developing strong national and international partnerships, through CIHR's thirteen Institutes, to advance strategic health research priorities, and leverage funding and expertise for research. These partners include health policy-makers at provincial and federal levels of government, the private sector, and voluntary health organizations from Canada and abroad. This is achieved through funding grants to support Institute activities, and managing competitions to fund partnered research projects and the participation of Canadian scientists in international research collaborations.

Strategic Outcome

Health research is translated and adopted into practice, programs and policies that offer more effective health services and products, a strengthened health care system, and the improved health of Canadians.

Program Activity Descriptions

Knowledge translation of health research

Enabling the effective dissemination and exchange of health research knowledge, and the application of health research results discoveries to lead to improvements in the Canadian health system and overall health of Canadians. This is achieved through managing competitions and programs to fund grants for translating health research discoveries into new or more effective health policy or practice, and for building increased knowledge translation capacity in Canada's health research community.

Commercialization of health research

Encouraging innovation and facilitating the commercialization of health research in Canada into new health products and services. This is achieved through managing competitions to fund grants for supporting the commercialization of health research, in partnership with the private sector, and for building increased commercialization capacity in Canada's health research community.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### Hazardous Materials Information Review Commission

### Strategic Outcome

Trade secret exemptions are provided in a way that balances the right of industry to protect their confidential business information with the right of workers to receive accurate information concerning the health and safety hazards posed by chemicals in the workplace.

#### Program Activity Descriptions

##### *Claims exemption process*

Under this activity, the Hazardous Materials Information Review Commission registers claims for exemption received from a supplier or employer who wishes to withhold confidential business information, decides

on the validity of the claim, adjudicates and issues decisions on the compliance of the material safety data sheet (MSDS) or label to which the claim relates, and administers an appeal process to these decisions.

#### Patented Medicine Prices Review Board

### Strategic Outcome

Canadians and their health care system are protected from excessive pricing for patented medicines sold in Canada and are informed on pharmaceutical trends.

#### Program Activity Descriptions

##### *Compliance and enforcement of non-excessive pricing for patented medicines*

The Patented Medicine Prices Review Board (PMPRB) is responsible for regulating the prices that patentees charge for patented drugs sold in Canada to wholesalers, hospitals, pharmacies or others, for human and veterinary use. Through this program activity, the PMPRB reviews the prices that patentees charge for patented drugs, based on the price review factors in the *Patent Act*, to ensure that these prices are not excessive. In the event that the Board finds, following a public hearing, that a price is excessive in any market, it may order the patentee to reduce the price and take measures to offset any excess revenues it may have received as a result of excessive prices.

##### *Pharmaceutical trends*

Through this program activity, the PMPRB provides analysis of pharmaceutical price trends and research and development spending by pharmaceutical patentees. It also provides critical analyses of price, utilization and cost trends for prescription drugs, and information on non-patented prescription drug prices. The PMPRB reports on this information and its price

review and enforcement activities as they relate to excessive pricing for patented medicines, both annually to Parliament, through the Minister of Health, and through special published studies.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### Public Health Agency of Canada

### Strategic Outcome

Healthier Canadians, reduced health disparities, and a stronger public health capacity.

#### Program Activity Descriptions

##### *Infectious disease prevention and control*

The program promotes improved health for Canadians in the area of infectious diseases through public health actions including surveillance and epidemiology, risk management, public health policy development, and

prevention and care programs. This program is necessary as infectious diseases require national attention and national efforts given their current and potential impact on the health of Canadians and the Canadian health care system, and also because new, existing, or re-emerging infectious diseases can pose a serious threat to the health and socio-economic well-being of Canadians.

#### *Health promotion*

In collaboration with partners, the Public Health Agency of Canada supports effective actions to promote healthy living, build healthy communities and address the key determinants of health and major risk factors for chronic disease, by contributing to knowledge development, fostering collaboration, and improving information exchange among sectors and across jurisdictions.

#### *Chronic disease prevention and control*

Working in cooperation with regional, provincial/territorial, national and international governments and stakeholders (including non-governmental organizations), the program provides national population health assessment and surveillance in relation to chronic diseases. It also provides and supports leadership and expertise in the development and implementation of pan-Canadian chronic disease prevention, control and management strategies. This program is necessary because chronic diseases are among the most common, preventable and costly health problems facing Canadians.

#### *Strengthen public health capacity*

Working with national and international partners, the Agency develops and provides tools, applications, practices, programs and understandings that support and develop the capabilities of front-line public health

practitioners across Canada. The Agency facilitates and sustains networks with provinces, territories, and other partners and stakeholders to achieve public health objectives. The Agency's work improves public health practice, increases cross-jurisdictional human resources capacity, contributes to effective knowledge and information systems, and supports a public health law and policy system that evolves in response to changes in public needs and expectations.

#### *Emergency preparedness and response*

The Agency is a national focal point for anticipating, preparing for, responding to and facilitating recovery from public health consequences of natural disasters or human caused emergencies. The program applies the legislative and regulatory provisions of *The Quarantine Act*. Partnering with Health Canada, other federal departments, the provinces and territories, international organizations and the voluntary sector, the Agency provides leadership in addressing emerging threats through surveillance, risk analysis, and risk management, and implements preparedness priorities. The program manages and supports the development of health-related emergency response plans, including the National Influenza Response Plan. It develops and sponsors emergency preparedness training, and coordinates counter-terrorism preparations for incidents involving hazardous substances. It provides emergency health and social services, and manages the National Emergency Stockpile System.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Available from previous years	Source of authorities			Disposition of authorities					
	As shown in	Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	1,788,378,628	...	1,788,378,628	1	Operating expenditures				
...	...	...	...	1a	Transfer of \$9,678,000 from Agriculture and Agri-Food Vote 1, and \$675,000 from Indian Affairs and Northern Development Vote 10				
...	105,764,905	...	105,764,905	1b	Transfer of \$8,700,000 from Health Vote 10				
...	4,058,174	...	4,058,174	1c	Transfer of \$935,000 from Agriculture and Agri-Food Vote 1				
...	32,133,772	...	32,133,772		Transfer from: Vote 1 (Agriculture and Agri-Food) Vote 10				
...	...	10,613,000	10,613,000		Vote 10 (Indian Affairs and Northern Development)				
...	...	8,700,000	8,700,000		TB Vote 15 <sup>(1)</sup>				
...	...	675,000	675,000		TB Vote 30 <sup>(1)</sup>				
...	49,121,192	...	49,121,192		Transfer to: Vote 1 (Treasury Board)				
...	24,941,493	(169,946)	(169,946)		Vote 10				
...	...	(5,393,800)	(5,393,800)		Vote 25				
...	...	(50,000)	(50,000)		Vote 40				
...	...	(2,420,589)	(2,420,589)		Vote 70 (Industry)				
...	...	(250,000)	(250,000)		Total—Vote 1	1,967,729,459	48,372,370	...	1,884,751,886
...	1,788,378,628	141,956,851	85,766,350	5	Capital expenditures				
...	40,795,000	...	40,795,000	5a	Transfer of \$310,000 from National Defence Vote 5				
...	2,845,271	...	2,845,271	5b	Transfer of \$1,455,000 from Health Vote 10, and \$260,000 from National Defence Vote 5				
...	7,079,134	...	7,079,134	5c	Capital expenditures				
...	241,000	...	241,000		Transfer from: Vote 5 (National Defence) Vote 10				
...	...	570,000	570,000		TB Vote 35 <sup>(1)</sup>				
...	...	1,453,000	1,453,000		Total—Vote 5	47,005,342	6,478,063	...	40,861,160
...	...	500,000	500,000		Grants and contributions				
...	10,165,405	2,523,000	53,483,405	10	Grants and contributions				
...	...	...	1,422,740,873	10a	Transfer of \$5,393,800 from Health Vote 1				
...	96,232,128	...	96,232,128	10b	Grants and contributions				
...	...	...	...	10c	Transfer from: Vote 1				
...	5,255,971	...	5,255,971		TB Vote 35 <sup>(1)</sup>				
...	...	5,393,800	5,393,800		Transfer to: Vote 1				
...	...	9,500,000	9,500,000		Vote 5				
...	...	...	(8,700,000)						
...	...	(1,453,000)	(1,453,000)						



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Canadian Institutes of Health Research				
20	43,240,330	...	...	43,240,330
Operating expenditures	...	...	...	...
20a	5,148,192	...	...	5,148,192
Operating expenditures	...	...	...	...
Transfer from: TB Vote 15 <sup>(1)</sup>	829,071	...	...	829,071
TB Vote 25 <sup>(1)</sup>	2,144,550	...	...	2,144,550
TB Vote 30 <sup>(1)</sup>	1,335,976	...	...	1,335,976
Total—Vote 20	52,698,119	4,309,597	5,148,192	43,240,330
25	876,686,500	...	...	876,686,500
Grants	...	...	...	...
25a	36,497,489	...	...	36,497,489
Transfer of \$50,000 from Health Vote 1, and \$148,464 from Health Vote 10	...	...	...	...
25b	5,573,000	...	...	5,573,000
Transfer of \$100,000 from Health Vote 10, \$500,000 from Health Vote 15, \$2,027,213 from Health Vote 40, and \$222,916 from Health Vote 50	...	...	...	...
25c	5,573,000	...	...	5,573,000
Transfer of \$50,000 from Health Vote 10, \$500,000 from Health Vote 40, and \$349,835 from Health Vote 50	...	...	...	...
1	...	...	...	...
47,238,461	...	...	...	47,238,461



## Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	50,000	Transfer from: Vote 1			
...	...	...	298,464	Vote 10			
...	...	...	500,000	Vote 15			
...	...	...	2,527,213	Vote 40			
...	...	...	572,751	Vote 50			
...	...	...	6,901,000	TB Vote 35 <sup>(1)</sup>			
...	...	...	(129,606)	Transfer to: Vote 40 (Foreign Affairs and International Trade)			
...	...	...	(150,000)	Vote 50			
...	876,686,500	42,070,490	10,567,822	Total—Vote 25	929,144,803	182,009	916,875,687
...	4,398,976	...	1,345,702	Contributions to employee benefit plans			
...	...	...	5,744,678	Spending of proceeds from the disposal of surplus Crown assets	5,744,678	...	5,301,176
22	...	...	22		...	22	...
22	924,325,806	47,218,682	16,225,121	Total Agency—Budgetary	983,733,066	4,036,565	969,415,324
<b>Hazardous Materials Information Review</b>							
<b>Commission</b>							
...	4,855,159	...	4,855,159	Program expenditures			
...	...	...	172,458	Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	154,850	TB Vote 25 <sup>(1)</sup>			
...	...	...	192,199	TB Vote 30 <sup>(1)</sup>			
...	4,855,159	...	519,507	Total—Vote 30	5,233,014	141,652	4,452,352
...	699,767	...	(88,675)	Contributions to employee benefit plans	611,092	...	468,681
...	...	...	721	Spending of proceeds from the disposal of surplus Crown assets	721	...	199
...	...	...	...	Total Agency—Budgetary	5,844,827	141,652	4,921,232
<b>Patented Medicine Prices Review Board</b>							
...	10,368,543	...	10,368,543	Program expenditures			
...	...	...	225,227	Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	245,550	TB Vote 25 <sup>(1)</sup>			
...	...	...	141,670	TB Vote 30 <sup>(1)</sup>			
...	10,368,543	...	612,447	Total—Vote 35	8,128,053	2,852,937	7,385,173
...	989,492	...	(187,987)	Contributions to employee benefit plans	801,505	...	664,318

(S) Spending of proceeds from the disposal of surplus

Crown assets

Court awards

(S) Spending of proceeds from the disposal of surplus

Crown assets

Court awards

## Total Agency—Budgetary

## Public Health Agency of Canada

## Operating expenditures

Transfer of \$2,365,589 from Health Vote 1

Transfer of \$690,000 from Health Vote 50

Transfer of \$55,000 from Health Vote 1, \$1,100,000 from

Health Vote 45, \$8,650,000 from Health Vote 50, and

\$1,804,873 From Agriculture and Agri-Food

Vote 30

Transfer from: Vote 1

Vote 30 (Agriculture and Agri-Food)

Vote 45

Vote 50

TB Vote 15 <sup>(1)</sup>TB Vote 25 <sup>(1)</sup>TB Vote 30 <sup>(1)</sup>TB Vote 35 <sup>(1)</sup>

Transfer to: Vote 1 (Foreign Affairs and International

Trade)

Vote 1 (Treasury Board)

Vote 25

Vote 40 (Foreign Affairs and International

Trade)

Vote 45

Vote 50

Total—Vote 40

Capital expenditures

Transfer of \$865,000 from National Defence

Vote 5

Transfer of \$2,069,816 from National Defence

Vote 5

Transfer of \$1,883,616 from Health Vote 40

Transfer from: Vote 5 (National Defence)

Vote 40

TB Vote 35 <sup>(1)</sup>

Transfer to: Vote 5 (National Defence)

Vote 40

Total—Vote 45

Grants and contributions

Transfer of \$90,000 from Health Vote 10, and

\$1,000,000 from Health Vote 40

Transfer of \$150,000 from Health Vote 25, and

\$30,000 from Citizenship and Immigration Vote 5

Transfer from: Vote 5 (Citizenship and Immigration)

Vote 10

Vote 25

Vote 40

Total—Vote 45

Grants and contributions

Transfer of \$90,000 from Health Vote 10, and

\$1,000,000 from Health Vote 40

Transfer of \$150,000 from Health Vote 25, and

\$30,000 from Citizenship and Immigration Vote 5

Transfer from: Vote 5 (Citizenship and Immigration)

Vote 10

Vote 25

Vote 40

685

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819

169,470

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## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	(572,751)	(572,751)	Transfer to: Vote 25				
...	...	...	(9,340,000)	(9,340,000)	Vote 40				
...	...	...	(75,000)	(75,000)	Vote 40 (Foreign Affairs and International Trade)				
...	255,381,000	2	(8,717,751)	246,663,251	Total—Vote 50	242,937,396	3,725,855	...	184,238,058
...	30,286,506	...	3,939,115	34,225,621	(S) Contributions to employee benefit plans	34,225,621	...	...	27,336,270
10,740	...	...	15,669	26,409	(S) Spending of proceeds from the disposal of surplus Crown assets	5,688	5,052	15,669	3,788
...	...	...	1,919	1,919	(S) Collection agency fees	1,919	...	...	...
10,740	647,999,705	517,649,777	36,866,839	1,202,527,061	Total Agency—Budgetary	944,184,893	258,326,499	15,669	582,872,655
385,966	4,968,412,099	818,478,815	244,680,208	6,031,957,088	Total Ministry—Budgetary	5,696,951,423	334,500,568	505,097	5,238,639,944

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

... Treasury Board Vote 5—Government contingencies.

... Treasury Board Vote 10—Government-wide initiatives.

... Treasury Board Vote 15—Compensation adjustments.

... Treasury Board Vote 25—Operating budget carry forward.

... Treasury Board Vote 30—Paylist requirements.

... Treasury Board Vote 35—Budget implementation initiatives.

## Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
First Nations and Inuit health programming and services	1,207,861,057	1,190,557,482		5,994,271	2,034,451		1,203,902,135	1,203,261,122		5,450,000	3,071,812		...	...		2,414,307,463	2,392,781,243	
Internal services	350,595,103	346,078,499		39,926,154	39,026,154		...	...		682,000	651,070		...	...		389,839,257	384,453,583	
Canadian health system	37,681,491	35,117,757		...	...		340,034,542	334,284,933		...	...		...	...		377,716,033	369,402,690	
Sustainable environmental health	132,812,364	132,812,364		3,643,011	3,643,011		100,000	100,000		1,400,000	6,082,741		...	...		135,155,375	130,472,634	
Health products	222,195,522	225,761,447		355,547	355,547		8,580,000	8,551,280		39,353,000	43,418,924		...	...		191,778,069	191,249,350	
Substance use and abuse	81,731,922	72,842,100		85,000	...		31,830,397	31,716,268		1,343,000	...		...	...		113,647,319	104,558,368	
Food and nutrition	53,401,830	41,141,168		1,445,238	377,794		...	...		6,975,000	7,528,858		...	...		53,504,068	41,518,962	
Pesticide regulation	60,876,327	57,022,776		200,000	...		...	...		454,000	...		...	...		54,101,327	49,493,918	
Consumer products	27,068,299	26,006,339		1,334,184	1,334,184		...	...		...	...		...	...		27,948,483	27,340,523	
Workplace health	44,660,099	44,660,099		500,000	234,201		...	...		13,968,000	9,229,749		...	...		31,192,099	35,664,551	
International health affairs	5,924,477	4,250,843		...	...		15,589,057	15,098,296		...	...		...	...		21,513,534	19,349,139	
Canadian assisted human reproduction	2,612,345	2,612,345		...	...		...	...		...	...		...	...		2,612,345	2,612,345	
Sub-total	2,227,420,836	2,178,863,219		53,483,405	47,005,342		1,602,036,131	1,593,011,899		69,625,000	69,983,154		...	...		3,813,315,372	3,748,897,306	
Revenues netted against expenditures	(69,625,000)	(69,983,154)		...	...		...	...		(69,625,000)	(69,983,154)		...	...		...	...	
<b>Total Department—Budgetary</b>	<b>2,157,795,836</b>	<b>2,108,880,065</b>		<b>53,483,405</b>	<b>47,005,342</b>		<b>1,602,036,131</b>	<b>1,593,011,899</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>3,813,315,372</b>	<b>3,748,897,306</b>	
<b>Assisted Human Reproduction Agency of Canada</b>																		
Licensing and enforcement of a regulatory framework for assisted human reproduction technologies	4,450,152	821,591		...	...		...	...		...	...		...	...		4,450,152	821,591	
Internal services	3,802,410	3,620,430		...	...		...	...		...	...		...	...		3,802,410	3,620,430	
Health information and knowledge management for assisted human reproduction technologies	2,153,199	749,463		...	...		...	...		...	...		...	...		2,153,199	749,463	
<b>Total Agency—Budgetary</b>	<b>10,405,761</b>	<b>5,191,484</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>10,405,761</b>	<b>5,191,484</b>	

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Research resources and collaboration	1,727,383	913,542	...	...	46,170,000	59,430,139	...	...	...	...	47,897,383	60,343,681
Knowledge translation of health research	1,313,587	2,659,160	...	...	42,735,394	43,139,694	...	...	...	...	44,048,981	45,798,854
Commercialization of health research	820,231	895,049	...	...	31,334,000	28,278,649	...	...	...	...	32,154,231	29,173,698
National and international partnerships	935,073	966,661	...	...	23,927,835	23,900,606	...	...	...	...	24,862,908	24,867,267
Internal services	26,406,739	25,840,755	...	...	...	...	...	...	...	...	26,406,739	25,840,755
Ethical, legal and social issues	248,398	1,120,231	...	...	2,619,000	2,384,178	...	...	...	...	2,867,398	3,504,409
<b>Total Agency—Budgetary</b>	<b>58,442,819</b>	<b>54,588,263</b>	<b>...</b>	<b>...</b>	<b>929,326,812</b>	<b>929,144,803</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>987,769,631</b>	<b>983,733,066</b>
<b>Hazardous Materials Information Review Commission</b>												
Claims exemption process	5,986,479	5,844,827	...	...	...	...	...	...	...	...	5,986,479	5,844,827
<b>Total Agency—Budgetary</b>	<b>5,986,479</b>	<b>5,844,827</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>5,986,479</b>	<b>5,844,827</b>
<b>Patented Medicine Prices Review Board</b>												
Compliance and enforcement of non-excessive pricing for patented medicines	6,929,870	4,724,260	...	...	...	...	...	...	...	...	6,929,870	4,724,260
Internal services	3,571,125	3,704,907	...	...	...	...	...	...	...	...	3,571,125	3,704,907
Pharmaceutical trends	1,451,789	670,680	...	...	...	...	...	...	...	...	1,451,789	670,680
<b>Total Agency—Budgetary</b>	<b>11,952,784</b>	<b>9,099,847</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>11,952,784</b>	<b>9,099,847</b>
<b>Public Health Agency of Canada</b>												
Infectious disease prevention and control	649,426,517	436,906,408	15,593,237	11,814,408	82,209,355	80,614,675	...	...	...	...	747,229,109	529,335,491
Health promotion	49,352,640	46,630,931	...	...	135,174,085	134,222,564	...	...	...	...	184,526,725	180,853,495
Internal services	112,284,244	109,277,913	2,654,116	2,219,095	...	...	...	...	...	...	114,938,360	111,497,008
Chronic disease prevention and control	32,199,998	30,931,031	...	...	18,026,811	16,883,894	...	...	...	...	50,226,809	47,814,925



Strengthen public health capacity	26,588,597	24,307,445	...	...	11,253,000	11,216,263	...	...	...	37,841,597	35,523,708
Emergency preparedness and response	67,345,856	38,932,401	472,500	281,760	...	...	53,895	53,895	...	67,764,461	39,160,266
Sub-total	937,197,852	686,986,129	18,719,853	14,315,263	246,663,251	242,937,396	53,895	53,895	...	1,202,527,061	944,184,893
Revenues netted against expenditures	(53,895)	(53,895)	...	...	...	...	(53,895)	(53,895)	...	...	...
Total Agency—Budgetary	937,143,957	686,932,234	18,719,853	14,315,263	246,663,251	242,937,396	...	...	...	1,202,527,061	944,184,893
Total Ministry—Budgetary	3,181,727,636	2,870,536,720	72,203,258	61,320,605	2,778,026,194	2,765,094,098	...	...	...	6,031,957,088	5,696,951,423

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Contributions					
First Nations and Inuit Health Services					
Transfer	266,379,516	17,843,395	266,379,516	266,379,516	213,737,788
Contributions for First Nations and Inuit community programs	265,859,314	23,279,381	265,859,314	265,859,314	285,136,188
Contributions for First Nations and Inuit health governance and infrastructure support	164,172,017	(51,907,125)	164,172,017	164,172,017	148,589,537
Contributions for First Nations and Inuit health benefits	167,204,937	9,470,112	167,204,937	166,654,937	149,991,469
Contributions for First Nations and Inuit primary health care	144,619,190	15,709,219	144,619,190	144,619,190	147,861,720
Contributions for First Nations and Inuit health facilities and capital program	98,718,822	(4,752,832)	98,718,822	98,718,822	66,116,401
Health care policy contribution program	41,456,969	(4,596,531)	41,456,969	40,897,609	40,633,783
Drug treatment funding program	5,992,750	(4,652,578)	5,992,750	5,878,622	1,364,756
Contributions program to improve access to health services for official language minority communities	35,509,600	1,509,600	35,509,600	35,509,600	27,890,223
Contributions for First Nations and Inuit health protection	29,419,713	7,036,986	29,419,713	27,405,429	24,350,062
Contributions in support of the Federal Tobacco Control Strategy	12,709,382	(3,049,618)	12,709,382	12,709,381	7,430,354
Assessed contribution to the Pan-American Health Organization (PAHO)	12,974,726	474,726	12,974,726	12,974,726	11,966,883
Drug Strategy Community Initiatives Fund	9,007,596	(2,507,404)	9,007,596	9,007,596	4,833,856
Contributions for Bigstone non-insured health benefits pilot project	10,406,625	1,584,820	10,406,625	10,406,625	10,027,320
Contributions for the Indian residential schools resolution health support program	24,122,000	...	24,122,000	24,045,273	18,809,628
Contribution to the Organization for the Advancement of Aboriginal People's Health	5,000,000	...	5,000,000	5,000,000	5,005,964
Contribution to strengthen Canada's organs and tissues donation and transplantation system	3,580,000	...	3,580,000	3,551,280	3,323,600
Women's health contributions program	2,850,000	...	2,850,000	2,849,883	2,768,940
Total—Contributions	1,192,860,906	5,442,151	1,299,983,157	1,296,639,820	1,169,838,472
Total Department	1,422,740,873	101,488,100	1,602,036,131	1,593,011,899	1,622,569,921
Canadian Institutes of Health Research Grants					
Grants for research projects and personnel support	844,097,412	3,668,822	844,097,412	845,284,157	878,941,686
Networks of Centres of Excellence	27,500,400	...	27,500,400	27,500,000	...
Canada graduate scholarships	35,750,000	6,901,000	35,750,000	34,436,549	18,755,001
Institute support grants	13,000,000	...	13,000,000	13,074,264	13,000,000
Vanier Canada Graduate Scholarships	2,800,000	...	2,800,000	2,670,833	...
Centres of excellence for commercialization and research	4,442,000	...	4,442,000	4,442,000	4,442,000
Business-led networks of centres of excellence	1,737,000	...	1,737,000	1,737,000	1,737,000
Total Agency	876,686,500	10,569,822	929,326,812	929,144,803	916,875,687

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
	Main Estimates	Supplementary Estimates					
<b>Public Health Agency of Canada</b>							
<b>Grants</b>							
...	12,544,000	...	6,317,007	5,877,881	439,126	...	2,729,133
...	5,985,000	...	421,458	316,088	105,370	...	355,699
...	3,000,000	...	3,000,000	3,000,000	...	...	3,000,000
...	1,298,000	...	20,000	20,000	...	...	89,283
...	137,000	1	1,000,001	1,000,000	1	...	3,000,000
...	...	...	...	...	...	...	...
...	<b>22,964,000</b>	<b>1</b>	<b>10,758,466</b>	<b>10,213,969</b>	<b>544,497</b>	...	<b>9,174,115</b>
<b>Contributions</b>							
...	82,088,000	...	83,266,441	82,661,888	604,553	...	82,248,233
...	39,837,000	1	40,174,951	42,012,917	(1,837,966)	...	35,875,215
...	32,134,000	...	34,854,000	31,790,869	3,063,131	...	31,256,159
...	16,757,000	...	22,115,428	21,041,490	1,073,938	...	21,366,511
...	8,748,000	...	1,264,000	1,100,000	164,000	...	114,000

...	2,190,000	...	(101,035)	2,088,965	...	1,990,000	98,965	...	2,092,534
...	963,000	...	1,478,000	2,441,000	...	2,426,263	14,737	...	2,111,291
...	182,717,000	1	3,487,784	186,204,785	...	183,023,427	3,181,358	...	175,063,943
<b>Total—Contributions</b>									
<b>Other transfer payments</b>									
Payments to provinces and territories to improve access to health care and treatment services to persons infected with hepatitis C through the blood system									
...	49,700,000	...	...	49,700,000	...	49,700,000	...	...	...
...	255,381,000	2	(8,717,751)	246,663,251	...	242,937,396	3,725,855	...	184,238,058
...	2,554,808,373	143,558,592	79,659,229	2,778,026,194	...	2,765,094,098	12,932,096	...	2,773,683,666
<b>Total Agency</b>									
<b>Total Ministry</b>									

(S) Statutory transfer payment.



## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
<b>Budgetary (respendable revenues)</b>		
First Nations and Inuit health programming and services	5,450,000	3,453,041
Internal services	682,000	651,070
Sustainable environmental health	1,400,000	6,281,859
Health products	39,353,000	44,657,788
Substance use and abuse	...	15
Food and nutrition	1,343,000	7,338,705
Pesticide regulation	6,975,000	7,528,858
Workplace health	13,968,000	9,229,749
Consumer products	454,000	...
<b>Total Department—Budgetary</b>	<b>69,625,000</b>	<b>70,731,127</b>
<b>Public Health Agency of Canada</b>		
<b>Budgetary (respendable revenues)</b>		
Emergency preparedness and response	53,895	53,895
<b>Total Agency—Budgetary</b>	<b>53,895</b>	<b>53,895</b>
<b>Total Ministry—Budgetary</b>	<b>69,678,895</b>	<b>70,037,049</b>
<b>Budgetary</b>		<b>70,804,282</b>

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	3,141,947	3,470,096
Refunds of transfer payments	10,510,894	27,891,967
Adjustments to prior year's payables	17,574,759	16,398,532
	<b>31,227,600</b>	<b>47,760,595</b>
<b>Sales of goods and services—</b>		
Rights and privileges—		
Authority to sell drugs	5,006,190	4,589,998
Drug related fees	6,944,622	7,828,865
Medical devices	5,755,956	5,319,048
Pest management regulation revenues—Maintenance	4,407,877	4,523,960
Retention of royalties	22,357	17,775
Sundries	1,960,950	2,153,805
	<b>24,097,952</b>	<b>24,633,451</b>
<b>Lease and use of public property</b>	<b>220,065</b>	<b>353,725</b>
<b>Services of a regulatory nature—</b>		
Drug related fees	19,856,385	21,024,067
Pest management regulation revenues	2,994,370	3,054,056
Sundries	4,954,560	4,073,382
	<b>27,805,315</b>	<b>28,151,505</b>
<b>Services of a non-regulatory nature—</b>		
Hospital services	2,621,977	2,706,275
Health services	1,012,686	1,280,862
Dosimetry service	4,517,440	4,443,331
Employee assistance program	8,612,996	7,614,903
Inspections revenues	645,471	621,054
Drug related fees	778,391	848,539
Sundries	1,965,852	2,634,958
	<b>20,154,813</b>	<b>20,149,922</b>
<b>Sales of goods and information products</b>	<b>1,718,056</b>	<b>1,312,857</b>
<b>Other fees and charges—</b>		
Revenue from fines	2,720,063	2,736,914
Interest on overdue accounts receivable	327,235	582,857
Other fees and charges	147,326	769,802
Sundries	4,616,080	4,315,024
	<b>7,810,704</b>	<b>8,404,597</b>
	<b>81,806,905</b>	<b>83,006,057</b>
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>489,428</b>	<b>375,204</b>
<b>Miscellaneous revenues</b>	<b>2,756,979</b>	<b>75,387</b>
<b>Total Department</b>	<b>116,280,912</b>	<b>131,217,243</b>

	Current year		Previous year	
	\$	\$	\$	\$
<b>Assisted Human Reproduction Agency of Canada</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	...	10,222		2,205
Adjustments to prior year's payables	72,414	25,771		17,390
Sales of goods and services—				
Other fees and charges	72,414	35,993		19,595
Other fees and charges	...	10		685
<b>Total Agency</b>	<b>72,414</b>	<b>36,003</b>		<b>24,779,642</b>
<b>Canadian Institutes of Health Research</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds from previous years' awards	5,434,498	2,900,898		751,193
Refunds from previous years' services to outside parties	231,754	85,191		1,763,667
Adjustments to prior year's payables	35,197	112,471		6,833,668
Proceeds from the disposal of surplus Crown assets	5,701,449	3,098,560		9,475,010
Miscellaneous revenues	...	22		11,730,685
Miscellaneous revenues	540	45		
<b>Total Agency</b>	<b>5,701,989</b>	<b>3,098,627</b>		<b>18,066</b>
<b>Hazardous Materials Information Review Commission</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	710	...		115,781
Adjustments to prior year's payables	81,577	38,415		53,895
Other fees and charges—				
Interest on overdue accounts receivable	82,287	38,415		169,676
Interest on overdue accounts				110,252
Interest on overdue accounts receivable				2,257
Interest on overdue accounts				7,593
Interest on overdue accounts				9,850
Proceeds from the disposal of surplus Crown assets				14,001
Miscellaneous revenues—				
Sundries				...
Proceeds from the disposal of surplus Crown assets				14,001
Miscellaneous revenues—				
Sundries				196,325
Proceeds from the disposal of surplus Crown assets				142,319
Miscellaneous revenues—				
Sundries				15,669
Proceeds from the disposal of surplus Crown assets				13,832
<b>Total Agency</b>	<b>445,575</b>	<b>616,808</b>		<b>9,698,806</b>
<b>Public Health Agency of Canada</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of purchased goods and services				
Refunds of transfer payments				
Adjustments to prior year's payables				
Sales of goods and services—				
Rights and privileges—				
Retention of royalties				
Services of a non-regulatory nature—				
First aid kits				
Other services of a non-regulatory nature				
Other fees and charges—				
Interest on overdue accounts receivable				
Interest on overdue accounts				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Sundries				
<b>Total Agency</b>	<b>5,701,989</b>	<b>3,098,627</b>		<b>12,007,211</b>

**Revenues** *Concluded*

	Current year	Previous year
	\$	\$
<b>Ministry Summary</b>		
Other revenues—		
Refunds of previous years' expenditures	46,578,170	62,683,843
Sales of goods and services	106,568,314	108,485,942
Proceeds from the disposal of surplus Crown assets	506,637	389,942
Miscellaneous revenues	2,769,321	195,807
<b>Total Ministry</b>	<b>156,422,442</b>	<b>171,755,534</b>

# SECTION 14

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Human Resources and Skills Development

### Department

Canada Industrial Relations Board

Canada Mortgage and Housing Corporation

Canadian Artists and Producers Professional  
Relations Tribunal

Canadian Centre for Occupational Health  
and Safety

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## Department

### Strategic Outcome

A skilled, adaptable and inclusive labour force and an efficient labour market.

#### Program Activity Descriptions

##### *Learning*

This program activity helps Canadians participate in post-secondary education to acquire the skills and credentials that enable them to improve their labour market outcomes and adapt to changing labour market conditions. It reduces barriers to education by providing financial assistance to individuals as well as incentives to save for a child's post-secondary education. It also provides information and awareness about opportunities to acquire education and skills. The program contributes to the inclusiveness of the workforce by giving Canadians with the required academic abilities a more equal opportunity to participate in post-secondary education. The program works with the provinces and territories, voluntary sector, financial institutions, service providers and other key stakeholders to help Canadians pursue post-secondary education.

##### *Skills and employment*

Skills and Employment is intended to ensure that Canadian labour market participants are able to access the supports that they need to enter or reposition themselves in the labour market to allow them to contribute to economic growth through full labour market participation. Initiatives within this program activity contribute to the common overall objectives of promoting skills development, labour market participation and ensuring labour market efficiency.

### Strategic Outcome

Safe, fair and productive workplaces and cooperative workplace relations

#### Program Activity Descriptions

##### *Labour*

This program activity seeks to promote and sustain stable industrial relations and safe, fair, healthy, equitable, and productive workplaces within the federal jurisdiction (transportation, post office and courier companies, communications, banking, grain and nuclear facilities, federal Crown corporations, companies who have major contracts with the federal government and Aboriginal governments, their employees, Aboriginal communities and certain Aboriginal undertakings). It develops labour legislation and regulations to achieve an effective balance between workers' and employers' rights and responsibilities. The program ensures that workplaces under the federal jurisdiction respect the rights and obligations established under labour legislation. The program also manages Canada's international and intergovernmental labour affairs, as well as Aboriginal labour affairs responsibilities.

### Strategic Outcome

Income security, access to opportunities and well-being for individuals, families and communities.

#### Program Activity Descriptions

##### *Income security*

This program activity ensures that Canadians are provided with retirement pensions, survivor pensions, disability benefits and benefits for children, through the Old Age Security program, the Canada Pension Plan (CPP), the Canada Disability Savings Program and the National Child Benefit program.

### Social development

This program activity supports programs for the homeless or those individuals at risk of homelessness, as well as programs for children, families, seniors, communities, and people with disabilities. It provides these groups with the knowledge, information, and opportunities to move forward with their own solutions to social and economic challenges.

### Strategic Outcome

Service Excellence for Canadians.

#### Program Activity Descriptions

##### *Citizen-centred service*

This program activity aims to improve and integrate government service delivery by providing Canadians with a one-stop, easy-to-access, personalized service in person, by telephone, Internet and via mail. This program activity is supported by overarching client segment strategies and partnerships with other departments, levels of government and community-based partners. This program activity also includes client feedback mechanisms and the responsibility for increasing public awareness of Service Canada.

##### *Integrity and processing*

This program activity enhances and strengthens the integrity of Service Canada services and programs to ensure that the right person receives the right service or benefit at the right time, and for the intended purpose.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.



## Program Activity Descriptions

### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Canada Industrial Relations Board

### **Strategic Outcome**

Resolution of labour relations issues in sectors regulated by the Canada Labour Code in a timely, fair and consistent manner.

### **Program Activity Descriptions**

#### *Adjudicative and dispute resolution program*

Through this program, the Canada Industrial Relations Board (CIRB) resolves labour relations issues by exercising its statutory powers relating to the application and interpretation of Part I (Industrial Relations) and certain provisions of Part II (Occupational Health and Safety) of the Canada Labour Code. Activities include the granting, modification and termination of bargaining rights, the investigation, mediation and adjudication of complaints alleging violation of Part I of the

Canada Labour Code; the determination of essential services; the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; the settlement of the terms of a first collective agreement; the review of health and safety officers' decisions under the Part II of the Canada Labour Code that are referred to the Board; the provision of administrative services to these ends.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Canada Mortgage and Housing Corporation

### **Strategic Outcome**

Increased availability of safe, affordable housing for Canadians in need, including Aboriginal Canadians.

## Program Activity Descriptions

### *Assisted housing programs*

Financial assistance is provided to individuals and groups under long term agreements, which helps to provide suitable, adequate and affordable housing to low and moderate income Canadians. This program activity also includes funding provided to provinces/territories under Social Housing Agreements. Provinces and territories signing Social Housing Agreements with the Government of Canada are subject to national principles and an accountability framework that ensures targeted federal funding is used for housing low-income households.

### *On-reserve housing programs*

Financial assistance is provided to First Nations under long term agreements, which helps to provide suitable, adequate and affordable rental housing in reserve communities. In addition, assistance is provided to bring housing occupied by low-income households up to basic health, safety and mobility standards. This program activity also includes funding to facilitate the acquisition of knowledge, skills, training and resources that will allow Aboriginal people to work towards self-sufficiency in housing and take on more responsibility for the functioning of housing within their community. The funding for these programs is primarily in the form of a subsidy, for up to 25 years, to assist projects with their financing and operation.

### *Housing repair and improvement programs*

Canada Mortgage and Housing Corporation's (CMHC) Residential rehabilitation assistance program helps to bring housing occupied by low-income homeowners, renters and persons with disabilities up to basic health, safety and mobility standards, and facilitates the conversion of non-residential buildings to residential use. Housing repair and improvement programs also

include the Emergency repair program, which offers financial assistance to low-income Canadians in rural areas to undertake emergency repairs to their homes, and the Home adaptations for seniors independence program, which provides low-income seniors with financial assistance to carry out minor home adaptations. The Shelter enhancement program provides financial assistance to rehabilitate, repair, improve or build emergency shelters for victims of family violence. The funding for these programs is primarily in the form of a forgivable loan. The total forgivable loan depends on the cost of the repairs and area of the country.

#### *Affordable housing initiative*

The Affordable Housing Initiative is aimed at increasing the supply of affordable housing for low to moderate income households. Affordable housing may include interventions such as construction, renovation, rehabilitation, conversion, home ownership, new rent supplements and supportive housing programs. The provinces and territories deliver and administer the programs financed by this initiative. The funding for this program is in the form of a contribution and is provided for provincially/territorially-designed programs.

*Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people*

CHMC conducts research and disseminates information on issues regarding specific populations with distinct housing needs, including Aboriginal people, homeless people, low-income people, newcomers (immigrants and refugees), people with disabilities and seniors.

#### **Strategic Outcome**

Strengthened competitiveness and innovation of the housing sector in order to meet the housing needs of Canadians.

#### **Program Activity Descriptions**

##### *Canadian housing market research and analysis*

CMHC collects, analyzes and disseminates housing market information that facilitates informed housing-related decisions by those in the industry, the public at large and CMHC. This includes the provision of housing market data, analysis and forecasts through publications, conferences, seminars, industry roundtables and custom data services. To meet client information needs, CMHC undertakes various surveys of: starts and completions; market absorption; rental market; mortgage approvals; and consumer intentions to buy or renovate a home.

##### *Research and information dissemination to promote desirable housing market outcomes and improve building performance*

CMHC investigates ways to ensure the supply of affordable housing finance, make housing finance more inclusive, encourage the supply of affordable housing and move the housing system forward. CMHC also conducts technical research to address moisture and the indoor environment, the durability performance of residential buildings and disasters.

#### **Strategic Outcome**

The Canadian housing system remains one of the best in the world.

#### **Program Activity Descriptions**

##### *International activities*

Housing sector well-being is further promoted through support to the industry, which enables canadian companies to secure international business opportunities and diversify their share of housing export markets. CMHC will seek to increase canadian housing exports by helping companies expand into promising markets, bring

together key canadian clients with pre-selected prospective buyers abroad, promote awareness and recognition of canadian housing approaches, support foreign delegations seeking information on Canada's housing system and provide assistance to emerging economies to assess and improve their housing environment.

*Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy*

CHMC conducts research on energy and environmental solutions for residential buildings, residential water quality and use, unique technical problems of remote and northern housing, sustainable community planning and design, and housing and population health. As mandated, CMHC develops and implements federal housing policy in support of Government of Canada priorities and objectives.

##### *Emergency planning*

CMHC ensures that Business Resumption Plans are in place and tested to ensure effective and timely resumption of normal business operations following a business interruption impacting the Corporation's business operations and commitments to stakeholders, with particular emphasis on restoring mission-critical business functions first.

#### **Canadian Artists and Producers Professional Relations Tribunal**

#### **Strategic Outcome**

The rights of artists and producers under Part II of the *Status of the Artist Act* are protected and respected.

## **Program Activity Descriptions**

### *Certification, complaints and determination program*

This program deals with applications for certification, revocation of certification, review, determination, and consent to prosecute, and with complaints of unfair practices, brought forward by artists, artists' associations or producers under Part II of the *Status of the Artist Act*, which governs professional relations between self-employed artists and producers.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Canadian Centre for Occupational Health and Safety**

### **Strategic Outcome**

Improved workplace conditions and practices that enhance the health, safety, and well being of working Canadians.

## **Program Activity Descriptions**

### *Occupational health and safety information development, delivery services and tripartite collaboration*

The goal of this program is to provide free information on occupational health and safety to support Canadians in their efforts to improve workplace safety and health. Citizens are provided with information through a free and impartial personalized service via telephone, e-mail, person-to-person, fax or mail. Alternatively, they can independently access a broad range of electronic and print resources developed to support safety and health information needs of Canadians. This may include cost recovery products and services and is supported financially by contributions from various stakeholders.

Through health and safety information development, the Canadian Centre for Occupational Health and Safety (CCOHS) collects, processes, analyzes, evaluates, creates and publishes authoritative information resources on occupational health and safety for the benefit of all working Canadians. This information is used for education and training, research, policy development, development of best practices, improvement of health and safety programs, achieving compliance and for personal use. Various levels of service are available from free to purchase of products and services. When the product or service provided by CCOHS is provided to identified external recipients with benefits beyond those enjoyed by the general taxpayer, a user fee is charged.

CCOHS promotes and facilitates consultation and co-operation among federal, provincial and territorial jurisdictions and participation by labour, management and other stakeholders in the establishment and maintenance of high standards and occupational health and safety initiatives for the Canadian context. The sharing

of resources results in the coordinated and mutually beneficial development of unique programs, products and services. Collaborative projects are usually supported with a combination of financial and non-financial contributions to the programs by stakeholders and result in advancement of the health and safety initiatives.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

## **Program Activity Descriptions**

### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.



## Disposition of authorities

Disposition of authorities	Available for use in subsequent years	
	\$	\$
31,614,757		
139,439,708		
2,670		
...		
...		
...		

...	26,549,000,000	192,000,000	(349,659,160)	26,391,340,840	(S)	Old Age Security payments ( <i>Old Age Security Act</i> )	26,391,340,840 <sup>(2)</sup>	...	...	25,334,521,709 <sup>(1)</sup>
...	8,091,000,000	(228,000,000)	(126,366,692)	7,736,633,308	(S)	Guaranteed Income Supplement payments ( <i>Old Age Security Act</i> )	7,736,633,308 <sup>(2)</sup>	...	...	7,511,541,329 <sup>(1)</sup>
...	2,544,000,000	14,000,000	35,607,427	2,593,607,427	(S)	Universal Child Care Benefit ( <i>Universal Child Care Benefit Act</i> )	2,593,607,427	...	...	2,547,785,736
...	626,000,000	(39,000,000)	28,738,740	615,738,740	(S)	Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	615,738,740	...	...	580,725,830
...	557,000,000	(7,000,000)	(15,142,533)	534,857,467	(S)	Allowance payments ( <i>Old Age Security Act</i> )	534,857,467 <sup>(2)</sup>	...	...	531,196,899 <sup>(2)</sup>
...	300,872,000	14,587,014	(79,552,631)	235,906,383	(S)	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	235,906,383	...	...	298,208,567
...	511,475,000	979,234	21,233,105	533,687,339	(S)	Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	533,687,339	...	...	143,174,701
...	40,000,000	...	(2,898,077)	37,101,923	(S)	Payments of compensation respecting government employees ( <i>Government Employees Compensation Act</i> ) and merchant seamen ( <i>Merchant Seamen Compensation Act</i> )	37,101,923	...	...	46,210,779
...	43,000,000	10,000,000	3,648,408	56,648,408	(S)	Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	56,648,408	...	...	47,791,350
...	31,867,000	(11,016,376)	(9,227,344)	11,623,280	(S)	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	11,623,280	...	...	22,949,803
...	4,550,000	1,411,607	(15,410,894)	(9,449,287)	(S)	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	(9,449,287)	...	...	(14,548,270)
...	145,000	...	(88,151)	56,849	(S)	Civil service insurance actuarial liability adjustments	56,849	...	...	122,701
...	35,000	...	(28,845)	6,155	(S)	Supplementary retirement benefits—Annuities agents' pensions	6,155	...	...	7,666
...	18,000	(8,321)	(4,535)	5,144	(S)	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	5,144	...	...	32,650
...	31,200,000	25,000,000	(21,147,359)	35,052,641	(S)	Wage Earner Protection Program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	35,052,641	...	...	3,699,004
...	1,900,000	...	41,034,743	42,934,743	(S)	Canada Disability Savings Bond payment to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	42,934,743	...	...	18,415



## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	...	...	(S)	Canada Disability Savings Grant payment to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	83,880,362	...	65,500
57,495	3,300,000	...	80,580,362	83,880,362	(S)	Spending of proceeds from the disposal of surplus Crown assets	49,179	90,684	82,663
...	...	...	90,684	148,179	(S)	Refunds of amounts credited to revenues in previous years	404	...	37,695
...	...	...	404	404	(S)	Energy cost benefit	(6,185)	...	(4,925)
...	...	...	(6,185)	(6,185)	(S)	Spending pursuant to section 12(4) of the <i>Canada Education Saving Act</i>	308,695	...	138,029
258,695	...	...	100,768	359,463		Total budgetary	41,822,990,169	171,065,451	39,564,485,657
316,190	41,587,178,825	422,566,762	(15,864,705)	41,994,197,072	(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Gross)	974,383,534	...	987,910,949
...	595,969,000	243,843,164	134,571,370	974,383,534		Total Department— Budgetary	41,822,990,169	141,452	39,564,485,657
316,190	41,587,178,825	422,566,762	(15,864,705)	41,994,197,072		Non-budgetary	974,383,534	...	987,910,949
...	595,969,000	243,843,164	134,571,370	974,383,534					
...	11,121,909	...	...	11,121,909	10	Canada Industrial Relations Board			
...	...	...	332,097	332,097		Program expenditures			
...	...	...	413,949	413,949		Transfer from: TB Vote 15 (1)			
...	...	...	283,538	283,538		TB Vote 25 (1)			
...	...	...	...	...		TB Vote 30 (1)			
...	11,121,909	...	1,029,584	12,151,493	(S)	Total—Vote 10	11,712,361	439,132	12,296,310
...	1,464,704	...	149,167	1,613,871	(S)	Contributions to employee benefit plans	1,613,871	...	1,426,459
865	...	...	...	865	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	865	...
865	12,586,613	...	1,178,751	13,766,229		Total Agency—Budgetary	13,326,232	439,997	13,722,769
865	12,586,613	...	1,178,751	13,766,229					

15 Canada Mortgage and Housing Corporation  
To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of



Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,840,084	...	...	1,840,084	20				
...	...	46,606	...	46,606					
...	...	90,300	...	90,300					
...	1,840,084	...	136,906	1,976,990					
...	168,144	...	(43,928)	124,216	(S)	990,892	986,098	...	913,201
...	2,008,228	...	92,978	2,101,206		124,216	...	...	101,660
...	...	...	...	...		1,115,108	986,098	...	1,014,861
...	3,828,048	...	...	3,828,048	25				
...	...	85,124	...	85,124					
...	...	399,100	...	399,100					
...	...	150,024	...	150,024					
...	3,828,048	...	634,248	4,462,296		4,129,395	332,901	...	3,929,609
...	1,026,808	...	89,778	1,116,586	(S)	1,116,586	...	...	995,542
...	...	...	...	...		...	...	...	50
...	4,854,856	...	724,026	5,578,882		5,245,981	332,901	...	4,925,201
317,055	43,651,337,522	1,519,366,762	(15,671,687)	45,155,349,652	Total Ministry—Budgetary	44,870,833,515	284,374,685	141,452	41,791,040,655
...	390,175,000	52,515,643,164	134,571,370	53,040,389,534	Non-budgetary	16,523,446,603	36,516,942,933	...	777,684,802

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward

Treasury Board Vote 30—Paylist requirements.

(2) The breakdown of *Old Age Security Act* payments into Old Age Security and Guaranteed Income Supplement payments into Old Age Security.

(12) The breakdown of *Old Age Security Act* payments into O

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$	Total authorities for use	Authorities used in the current year	\$
<b>Department</b>																		
Income security	57,832,946	47,205,834	...	...	...	...	34,789,646,720	34,789,646,720	38,665,805	35,056,800	...	...	...	...	...	34,808,813,861	34,801,795,754	...
Social development	57,184,905	52,558,590	...	...	...	...	2,794,271,923	2,744,342,187	...	...	...	...	...	...	...	2,851,456,828	2,796,900,777	...
Learning—																		
Budgetary	130,648,916	123,049,760	...	...	...	...	1,369,149,161	1,369,149,161	2,799,354	2,699,824	...	...	...	...	...	1,496,998,723	1,489,499,097	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	974,383,534	974,383,534	...
Skills and employment	396,718,170	386,130,737	...	...	...	...	1,843,918,001	1,754,897,394	220,638,103	218,363,630	...	...	...	...	...	2,019,998,068	1,922,664,501	...
Internal services	959,646,444	937,042,524	...	...	...	...	300,000	252,410	684,519,797	663,643,186	...	...	...	...	...	275,426,647	273,651,748	...
Citizen-centred service	540,911,640	531,089,086	...	...	...	...	...	...	345,336,412	335,727,462	...	...	...	...	...	195,351,624	195,351,624	...
Labour	232,956,582	230,996,850	...	...	...	...	37,886,295	37,444,520	118,170,187	117,948,687	...	...	...	...	...	152,672,683	150,492,690	...
Integrity and processing	826,431,684	804,690,970	...	...	...	...	(6,185)	(6,185)	633,170,472	612,060,800	...	...	...	...	...	193,255,027	192,623,985	...
Sub-total	3,202,331,287	3,112,764,351	...	...	...	...	40,835,165,915	40,695,726,207	2,043,300,130	1,985,500,389	...	...	...	...	...	41,994,197,072	41,822,990,169	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	974,383,534	974,383,534	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(2,043,300,130)	(1,985,500,389)	...	...	...	...	...	...	(2,043,300,130)	(1,985,500,389)	...	...	...	...	...	...	...	...
<b>Total Department—</b>																		
Budgetary	1,159,031,157	1,127,263,962	...	...	...	...	40,835,165,915	40,695,726,207	...	...	...	...	...	...	...	41,994,197,072	41,822,990,169	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	974,383,534	974,383,534	...
<b>Canada Industrial Relations Board</b>																		
Adjudicative and dispute resolution program	9,774,023	9,545,611	...	...	...	...	...	...	...	...	...	...	...	...	...	9,774,023	9,545,611	...
Internal services	3,992,206	3,780,621	...	...	...	...	...	...	...	...	...	...	...	...	...	3,992,206	3,780,621	...
<b>Total Agency—Budgetary</b>	<b>13,766,229</b>	<b>13,326,232</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>13,766,229</b>	<b>13,326,232</b>	...
<b>Canada Mortgage and Housing Corporation</b>																		
Assisted housing programs—																		
Budgetary	1,720,630,000	1,618,373,157	...	...	...	...	...	...	...	...	...	...	...	...	...	1,720,630,000	1,618,373,157	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
On reserve housing programs	211,705,390	206,544,274	...	...	...	...	...	...	...	...	...	...	...	...	...	211,705,390	206,544,274	...
Housing repair and improvement programs	701,881,873	671,809,827	...	...	...	...	...	...	...	...	...	...	...	...	...	701,881,873	671,809,827	...

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Affordable housing initiative	439,728,000	473,024,995	...	...	...	...	...	...	...	...	439,728,000	473,024,995
Canadian housing market research and analysis	21,708,000	17,038,000	...	...	...	...	...	...	...	...	21,708,000	17,038,000
Research and information dissemination to promote desirable housing market outcomes and improve building performance	14,250,000	13,663,519	...	...	...	...	...	...	...	...	14,250,000	13,663,519
International activities	13,605,000	11,897,287	...	...	...	...	...	...	...	...	13,605,000	11,897,287
Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy	11,135,000	10,762,560	...	...	...	...	...	...	...	...	11,135,000	10,762,560
Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people	4,776,000	4,656,959	...	...	...	...	...	...	...	...	4,776,000	4,656,959
Emergency planning	287,000	385,447	...	...	...	...	...	...	...	...	287,000	385,447
<b>Total Agency—Budgetary</b>	<b>3,139,706,263</b>	<b>3,028,156,025</b>	...	...	...	...	...	...	...	...	<b>3,139,706,263</b>	<b>3,028,156,025</b>
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	<b>52,066,006,000</b>	<b>15,549,063,069</b>
<b>Canadian Artists and Producers Professional Relations Tribunal</b>												
Certification, complaints and determination program	1,233,751	701,882	...	...	...	...	...	...	...	...	1,233,751	701,882
Internal services	867,455	413,226	...	...	...	...	...	...	...	...	867,455	413,226
<b>Total Agency—Budgetary</b>	<b>2,101,206</b>	<b>1,115,108</b>	...	...	...	...	...	...	...	...	<b>2,101,206</b>	<b>1,115,108</b>



Canadian Centre for Occupational Health and Safety

Internal services	2,672,000	2,667,563	...	...	...	...	...	...	...	...	2,672,000	2,667,563
Occupational health and safety information development, delivery services and tripartite collaboration	7,206,882	6,528,108	...	...	...	...	...	...	...	...	...	...
Sub-total—	9,878,882	9,195,671	...	...	...	...	...	...	...	...	2,906,882	2,578,418
Revenues netted against expenditures	(4,300,000)	(3,949,690)	...	...	...	...	...	...	...	...	5,578,882	5,245,981
<b>Total Agency—Budgetary</b>	<b>5,578,882</b>	<b>5,245,981</b>	...	...	...	...	...	...	...	...	<b>5,578,882</b>	<b>5,245,981</b>
<b>Total Ministry—</b>												
Budgetary	4,320,183,737	4,175,107,308	...	...	40,835,165,915	40,695,726,207	...	...	...	...	...	45,155,349,652
Non-budgetary	...	...	...	...	...	...	...	53,040,389,534	16,523,446,603	53,040,389,534	16,523,446,603	16,523,446,603

## Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>								
...	26,549,000,000	192,000,000	(349,659,160)	26,391,340,840	26,391,340,840 <sup>(1)</sup>	...	...	25,334,521,709 <sup>(1)</sup>
...	8,091,000,000	(228,000,000)	(126,366,692)	7,736,633,308	7,736,633,308 <sup>(1)</sup>	...	...	7,511,341,329 <sup>(1)</sup>
...	2,544,000,000	14,000,000	35,607,427	2,593,607,427	2,593,607,427	...	...	2,547,785,736
(S) Old Age Security payments								
(S) Guaranteed Income Supplement payments								
(S) Universal Child Care Benefit								
(S) Canada Education Savings Grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children								
...	626,000,000	(39,000,000)	28,738,740	615,738,740	615,738,740	...	...	580,725,830
...	557,000,000	(7,000,000)	(15,142,533)	534,857,467	534,857,467	...	...	531,196,899
(S) Allowance payments								
(S) Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>								
...	511,475,000	979,234	21,233,105	533,687,339	533,687,339	...	...	143,174,701
...	62,400,000	...	...	62,400,000	58,514,400	3,885,600	...	53,439,400
Apprenticeship incentive grant								
(S) Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families								
...	43,000,000	10,000,000	3,648,408	56,648,408	56,648,408	...	...	47,791,350
(S) Wage earner protection program payments to eligible applicants owed wages, vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility								
...	31,200,000	25,000,000	(21,147,359)	35,052,641	35,052,641	...	...	3,699,004
...	24,440,000	...	...	24,440,000	24,401,825	38,175	...	26,288,412
New Horizons for seniors program								
...	20,700,000	...	(8,986,455)	11,713,545	5,010,481	6,703,064	...	6,988,178
Grants to voluntary sector organizations for adult literacy and essential skills								
Grants to non-profit organizations for activities eligible for support through the Social development partnerships program								
...	14,275,000	...	(3,265,893)	11,009,107	9,088,230	1,920,877	...	8,684,364
Grant to construct/renovate permanent structures and small projects emphasizing community support to be fully accessible to all people of varying abilities across Canada, through the Enabling Accessibility Fund								
...	6,992,000	...	(1,238,433)	5,753,567	5,753,567	...	...	5,328,190
(S) Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities								
...	3,300,000	...	80,580,362	83,880,362	83,880,362	...	...	65,500

(S) Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP)

issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities

Grants to international labour institutions for addressing the labour dimension of globalization

Grants to international and domestic organizations for technical assistance and international cooperation on labour issues

Named grants for the Organization for Economic Co-operation and Development

(S) Civil service insurance actuarial liability adjustment

Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development

Canadian Joint Fire Prevention Publicity Committee

To support activities which contribute to Occupational safety and health program objectives

To support standards-writing associations

Fire Prevention Canada

(S) Payments of compensation respecting government employees and merchant seamen

Grants to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to carry out research on homelessness to help communities better understand and more effectively address homelessness issues

(S) Energy cost benefit

Apprenticeship Completion Grant

Grant(s) to the Young Men's Christian Association and Young Women's Christian Association to place youth in internships in non-for-profit and community services organizations, with a focus on environmental projects

Total—Grants

Contributions

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market

...	1,900,000	...	41,034,743	42,934,743	...	18,415
...	1,000,000	...	(290,000)	710,000	...	1,000,000
...	900,000	...	290,000	1,190,000	...	900,000
...	300,000	...	...	300,000	...	295,609
...	145,000	...	(145,000)	...	...	...
...	50,000	...	(50,000)	...	...	...
...	19,000	...	...	19,000	...	7,000
...	15,000	...	...	15,000	...	15,000
...	12,000	...	...	9,720	2,280	9,720
...	7,000	...	...	7,000	...	19,000
...	5,000	...	(2,655)	2,345	...	2,795
...	...	900,000	(700,000)	200,000	...	905,290
...	...	...	(6,185)	(6,185)	...	(4,925)
...	...	38,266,200	...	37,722,000	544,200	...
...	...	...	15,000,000	14,999,998	2	...
...	39,089,135,000	7,145,434	(300,867,580)	38,782,071,066	13,341,788	36,804,398,506
...	505,998,000	69,758,001	(676,336)	566,158,240	8,921,425	\$32,787,191

## Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	219,892,000	9,089,156	(74,206,328)	154,774,828	154,774,828	...	...	209,408,163
...	49,800,000	14,725,000	835,000	65,360,000	54,252,778	11,107,222	...	54,892,166
...	31,867,000	(11,016,376)	(9,227,344)	11,623,280	11,623,280	...	...	22,949,803
...	10,690,000	8,660,000	1,264,247	20,614,247	7,480,000	13,134,247	...	...
...	7,839,000	48,750,000	...	56,589,000	17,951,000	38,638,000	...	23,133,507
...	6,838,358	...	3,265,893	10,104,251	10,057,439	46,812	...	16,329,878
...	5,609,000	...	8,986,455	14,595,455	14,595,455	...	...	9,501,314
...	4,550,000	1,411,607	(15,410,894)	(9,449,287)	(9,449,287)	...	...	(14,548,270)

(S) Payments related to the direct financing arrangement under the *Canada Student Financial Assistance Act*

Contributions to provincial/territorial governments, band councils, tribal councils, Aboriginal Human Resources Development Agreement holders, municipal governments, not-for-profit organizations, professional associations, business and private sector organizations, consortia, industry groups, unions, regulatory bodies, ad-hoc associations, public health institutions, school boards, universities, colleges, CEGEPs, sector councils, and cross-sectoral councils to support enhanced productivity and competitiveness of Canadian workplaces by supporting investment in and recognition and utilization of skills

(S) The provision of funds for interest and other payments to lending institutions and liabilities under the *Canada Student Financial Assistance Act*

Contributions to fund construction of capital projects enabling accessibility to all people of varying abilities across Canada, through the Enabling Accessibility Fund

Contributions to assist unemployed older workers in communities with ongoing high unemployment and/or affected by downsizing

Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals

for the provision of training and/or work or business experience, the mobilization of community resources and human resource planning and adjustment measures necessary for the social development of Canadians and other participants in Canadian life

Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for adult learning, literacy and essential skills

(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the *Canada Student Loans Act*

Contributions to voluntary sectors, non-profit organizations, registered charitable organizations, pro-

vincial/territorial governments and institutions, municipalities, and post-secondary institutions to support the development and delivery of outreach activities to inform, encourage, and direct Canadians to save for the post-secondary education of children through Registered Education Savings Plans and Canada Education Savings Program incentives (the Canada Education Savings Grant and the Canada Learning Bond) Payments to non-profit organizations to develop national or provincial/territorial/regional educational and awareness activities to help reduce the incidence of elder abuse and fraud

Labour-management partnerships program Contributions to canadian business, labour and not-for-profit organizations for social dialogue and canadian-based cooperative activities related to Canada's international labour initiatives

Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to support activities to help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues

(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

Contributions to organizations to support the development of human resources, economic growth, job creation and retention in official language minority communities

...	3,147,000	...	(35,766)	3,111,234	3,111,234	...	...	3,173,200
...	2,600,000	...	(363,585)	2,236,415	1,636,415	600,000	...	563,446
...	1,200,000	...	(590,012)	609,988	170,493	439,495	...	230,275
...	200,000	...	68,321	268,321	268,321	...	...	168,090
...	19,000	125,587,909	700,000	126,306,909	92,317,284	33,989,625	...	117,745,559
...	18,000	(8,321)	(4,535)	5,144	5,144	...	...	32,650
...	...	12,000,000	...	12,000,000	11,973,406	26,594	...	12,062,894
...	850,267,358	278,956,976	(85,394,884)	1,043,829,450	936,926,030	106,903,420	...	988,429,866
<b>Other transfer payments</b>								
Payments to provinces and territories under labour market agreements to enhance the labour market participation among under-represented groups and low-skilled workers								
...	501,310,000	22,153,000	254,209,000	777,672,000	758,477,500	19,194,500	...	459,889,000
...	217,400,000	...	1,151,611	218,251,611	218,251,611	...	...	218,251,611
...	718,410,000	22,153,000	255,360,611	995,923,611	976,729,111	19,194,500	...	678,140,611
...	40,657,812,358	308,255,410	(130,901,853)	40,835,165,915	40,695,726,207	139,439,708	...	38,470,968,983

(S) Statutory transfer payment.

<sup>(a)</sup> The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.





Department	Current year		Previous year	
	\$		\$	
<b>Other revenues—</b>				
Return on investments—				
Cash and accounts receivable—				
Interest on bank deposits	27,433		173,162	...
Other accounts—				
Interest on Canada student loans	389,403,397		500,948,618	
	389,430,830		501,121,780	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	7,523,550		21,375,605	
Adjustments to prior year's payables	8,979,148		11,130,823	
	16,502,698		32,506,428	
Sales of goods and services—				
Services of a non-regulatory nature	13,383,631		12,210,908	
Other fees and charges—				
Access to information	2,416		3,365	
Sundries	...		10	
	2,416		3,375	
	13,386,047		12,214,283	
Proceeds from the disposal of surplus Crown assets—				
Proceeds from the disposal of capital assets	52,117		50,714	
Gain on disposal of non-capital assets	38,567		19,660	
	90,684		70,374	
Miscellaneous revenues—				
Crown housing	144,744		158,404	
Recovery of administration costs—				
Employment insurance	1,746,919,384		1,560,918,124 <sup>(2)</sup>	
Canada Pension Plan	308,439,703		323,880,864 <sup>(2)</sup>	
Interest on accounts receivable	86,861		226,995	
Employment Insurance Act fines	301,043		467,309	
Canada Labour Code fines and penalties	125,000		487,500	
Miscellaneous revenue from payroll deductions				
Parking fees	42,996		31,757	
Annuities account— Actuarial surplus	2,510,795		3,197,569	
Legal cost	550,660		484,729	
Accounts receivable— Small credit balances	346,722		143,811	
Gain on foreign currency	9,046		264	
Gift to the Crown	...		20	
<b>Total Department</b>	<b>2,479,265,873</b>		<b>2,435,943,073</b>	
<b>Canada Industrial Relations Board</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	8,268		12,278	
Adjustments to prior year's payables	42,885		21,796	
	51,153		34,074	
Sales of goods and services—				
Sales of goods and information products	35		610	
Proceeds from the disposal of surplus Crown assets	...		865	
<b>Total Agency</b>	<b>51,188</b>		<b>35,549</b>	
<b>Canada Mortgage and Housing Corporation</b>				
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances—				
Canada Mortgage and Housing Corporation	374,489,680		393,182,213	
Miscellaneous revenues				
Net profits under <i>National Housing Act</i>	8,815,013		7,566,571	
Other third party recoveries	4,149,921		15,423,070	
Deferred revenues	1,182,997		4,032,529	
	14,147,931		27,022,170	
<b>Total Agency</b>	<b>388,637,611</b>		<b>420,204,383</b>	
<b>Canadian Centre for Occupational Health and Safety</b>				
<b>Other revenues—</b>				
Sales of goods and services—				
Sales of goods and information products	3,858,745		2,814,845	
Other fees and charges—				
Deferred revenues	54,569		835,216	
<b>Total Agency</b>	<b>3,913,314</b>		<b>3,650,061</b>	

## Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Ministry Summary</b>		
Other revenues		
Return on investments	763,920,510	894,303,993
Refunds of previous years' expenditures	16,553,851	32,540,502
Sales of goods and services	17,299,396	15,864,954
Proceeds from the disposal of surplus Crown assets	90,684	71,239
Miscellaneous revenues	2,074,003,545	1,917,052,378
<b>Total Ministry</b>	<b>2,871,867,986</b>	<b>2,859,833,066</b>

(1) Interest unless otherwise specified.

(2) Amends reporting in previous year's *Public Accounts of Canada*.

# SECTION 15

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Indian Affairs and Northern Development

### Department

Canadian Northern Economic  
Development Agency

Canadian Polar Commission

First Nations Statistical Institute

Indian Residential Schools Truth and  
Reconciliation Commission Secretariat

Registry of the Specific Claims Tribunal

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## Department

### Strategic Outcome

The Government – Good governance, effective institutions and co-operative relationships for First Nations, Inuit and Northerners.

### Program Activity Descriptions

#### *Claims settlements*

Payments for the settlement of special, specific and comprehensive claims which were successfully concluded through a negotiation process, and approved compensation and funding as per the Indian Residential Schools Settlement Agreement.

#### *Governance and institutions of Government*

Effective governance and associated capacities, processes and mechanisms that support individual community and aggregate based governments and governance systems. Particularly, support to First Nations and Inuit governments as well as their respective institutions of government. These institutions include but are not limited to those that provide services in the areas of governance, land claim organizations and professional associations. Collectively, these efforts assist in achieving social and economic vibrancy in First Nation and Inuit communities.

#### *Co-operative relationships*

Cooperative Relationships are about mutual respect. They establish an atmosphere of trust, accountability and respectful partnerships among governments, First Nations and Inuit. This atmosphere, in turn, supports social, economic and cultural growth in First Nation and Inuit communities and increases their self-reliance. Cooperative Relationships are the basis for mutually reached resolution of claims and other rights issues. Through Cooperative Relationships, land claims and

self-government agreements are negotiated and implemented, treaty relations between the Crown and First Nations are clarified and supported, certainty is obtained over the ownership, use, and management of land and resources, and Inuit are effectively represented in federal policy decisions. Cooperative Relationships address constitutional and historic obligations, reduce conflict through negotiation and enable all parties to work together toward reconciliation.

### Strategic Outcome

The People – Individual and family well-being for First Nations and Inuit.

### Program Activity Descriptions

#### *Education*

Supports the provision of: elementary/secondary education services consistent with provincial programs and standards, contributing to increased levels of educational attainment and improved employability for First Nations and Inuit students; special education directed to improve the quality of education and level of support services for eligible students with special needs that are reasonably comparable with provincial levels of support services; and financial support for status Indians to participate in post-secondary education studies to increase levels of participation, achievements and employability.

#### *Social development*

Supports the provision of: income assistance to meet basic needs for food, clothing and shelter to ensure the safety and well-being of individuals and families consistent with provincial programs and standards; First Nations child and family services to improve their well-being and security; assisted living for social support services of a non-medical nature such as in-home care, short term respite care, foster care and institutional care to improve their well-being and security;

Family violence program to improve safety and security, particularly of women and children at-risk; National Child Benefit Re-investment to support low-income families with children to help prevent or reduce the depth of child poverty; and other social services to build capacity for First Nations to assume responsibility for, and jurisdiction over social development through policy development, program design and service delivery, to build self-reliant, sustainable, healthy and stable First Nation communities.

#### *Managing individual affairs*

Professionally managing individual First Nations' affairs to ensure that the Minister's responsibilities under the *Indian Act* for trust funds, membership and estates are properly exercised.

### Strategic Outcome

The Land – Sustainable management of lands, resources and environment by First Nations and Inuit.

### Program Activity Descriptions

#### *Responsible federal stewardship*

This activity includes: discharging federal responsibilities to First Nations, such as under the *Indian Act* and the *Indian Oil and Gas Act* and associated regulations; discharging responsibilities and coordinating with other government departments with similar responsibilities, such as Environment Canada; remediating contaminated sites under federal jurisdiction; and collecting and managing Indian monies from land and resources activities.

#### *First Nations governance over land, resources and the environment*

This program activity encompasses the activities relating to the strengthening of First Nations governance



over land, resources and environment, including both capacity-building and sectoral governance initiatives.

#### *Clarity of title to land and resources*

This activity includes: additions to reserve; ensuring clarity of title to facilitate future land transactions through surveys, negotiated agreements; and implementing land transfers under specific and comprehensive claims.

#### **Strategic Outcome**

The Economy – Economic well-being and prosperity of First Nations, Inuit and Métis people.

#### **Program Activity Descriptions**

##### *Community infrastructure*

Supports the provision of funding for the acquisition, construction, operation and maintenance of: community facilities such as roads, bridges, water and sewer, and administration offices; education facilities, such as schools and teacherages; remediation of contaminated sites on reserve; and on-reserve housing.

##### *Community investment*

For most First Nation and Inuit communities, economic development progress has been slow. Activities under community investment programming, including the Community Economic Opportunities Program, the Aboriginal Workforce Participation Initiative, the Procurement Strategy for Aboriginal Business, the Community Economic Development Program and the Community Support Services Program, help increase community participation in the economy by enhancing the ability of communities to benefit from economic development opportunities. Program activities and funding help community identify and activate economic potential resulting in more community employment, greater use of land and resources under community control, enhanced community economic

Northern Development carries out this program on behalf of all Northerners.

#### *Healthy northern communities*

This program activity supports improvements in the health and well-being of Northerners through grants for hospital and physician services for Indian and Inuit residents in the Northwest Territories and Nunavut, transportation of nutritious perishable foods and other essential items to isolated northern communities at reduced rates, the conduct of research into the sources and effects of contaminants on the Arctic food chain and initiatives to assist Northerners deal with broad issues such as the impacts of climate change.

#### *Northern governance*

This program activity supports the strengthening of northern governments through devolution of province-like responsibilities, effective intergovernmental mechanisms and management of strategic issues, as well as strengthened intergovernmental cooperation internationally on circumpolar issues.

#### *Northern economy*

This program activity supports sustainable economic growth of the territorial economies through investment in innovation and knowledge and regional development programming, advocacy and activities, which lead to Northerners participating and benefiting from resource development. The Strategic Development in Northern Economic Development (SINED) Program includes contribution funding as well as support to develop proposals to access that funding in order to support drivers of the economy, enhance diversification of the economy, increase participation of Northerners in the Economy and increase federal program coordination generally. Northern economic development is promoted with territorial governments, Aboriginal organizations and the not-for-profit sector. Additionally a center of economic expertise in relation to each territory is provided as well as assistance in the

#### *Individual and community business development*

First Nation, Inuit and Métis (Aboriginal) people face unique challenges and barriers to business development which impede the ability to participate in Canada's economy and share in its prosperity. Activities under the Aboriginal Business Development Program encourage Aboriginal individuals and communities to participate in the economy and further share in its economic prosperity by supporting sustainable business development. Program activities and funding help enable access to private sector business financing at competitive rates, enable access to business information and advice, facilitate private sector partnerships in major business projects, and strengthen Aboriginal-owned or controlled financing institutions in their efforts to provide developmental lending and advisory services to Aboriginal businesses. These activities are intended to reduce the business barriers unique to Aboriginal people and help to create a modern business climate for individuals and communities.

#### **Strategic Outcome**

The North – The people of the North are self-reliant, healthy, skilled and live in prosperous communities.

#### **Program Activity Descriptions**

##### *Northern land and resources*

This program activity supports the sustainable development of the North's natural resources, emphasizing improved environmental management and stewardship, including the clean-up of contaminated sites, expanding the knowledge base for sound decision-making and improving the effectiveness of the northern regulatory environment. As the federal government enacts with legislative and policy authority over most of the natural resources in the North, Indian Affairs and

coordination of various federal funding sources in relation to the particular projects to promote northern development.

### Strategic Outcome

Office of the Federal Interlocutor – Improved socio-economic conditions of Métis, non-Status Indians, and urban Aboriginal people.

### Program Activity Descriptions

*Métis and non-status Indian organizational capacity development*

The mandate of the Office of Federal Interlocutor (as a result of the constitutional conferences from 1985-87) is to provide a point of first contact with the federal government to Métis and non-status Indian organizations. The main thrust of this mandate is to support work with Métis, non-status Indian and off-reserve Aboriginal organizations at the national, provincial, regional and urban levels towards achieving practical ways of improving Métis and non-status Indians' socio-economic conditions, increase self-reliance and reduce dependency by helping these organizations build effective partnerships with the federal and provincial governments and the private sector, as well as develop their organizational capacity and professional development.

*Urban aboriginal strategy*

The Urban Aboriginal Strategy was developed in 1997, to help respond to the needs facing Aboriginal people living in urban centres. Through the Urban Aboriginal Strategy, the Government of Canada seeks to partner with other governments, community organizations and Aboriginal people to support projects that respond to local priorities. The policy aim of the renewed Urban Aboriginal Strategy is to promote self-reliance and in-

crease life choices for Aboriginal people in urban centres. The Urban Aboriginal Strategy enhances the Government of Canada's ability to align federal expenditures directed toward urban Aboriginal people in key urban centres with provincial and municipal programming, in a manner that both advances federal objectives and effectively responds to local challenges and opportunities. In order to accomplish this, Urban Aboriginal Strategy projects will strategically focus investments in three priority areas (improving life skills; promoting job training, skills and entrepreneurship; and supporting Aboriginal women, children and families).

*Métis right management*

This program activity is the federal response to the 2003, Supreme Court of Canada (SCC), Powley decision, which found that Métis hold section 35 Aboriginal rights. The primary purpose of the program is to work with any non-profit, representative Aboriginal organization with substantial Métis membership, to develop objectively verifiable membership systems for Métis members and harvesters, in accordance with the direction provided by the SCC in the Powley decision.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management ser-

vices; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Canadian Northern Economic Development Agency

### Strategic Outcome

Developed and diversified territorial economies that support prosperity for all Northerners.

### Program Activity Descriptions

*Community development*

Supports community-level investments in infrastructure and organizations, and individual-level investments in skills and capacity development.

The program activity's objective is the establishment of economically sustainable Northern communities with a high quality of life for residents.

*Business development*

Supports the growth and expansion of northern businesses, including small and medium enterprises, through training, advisory services, and grants and contributions.

The program activity's objective is the encouragement of a competitive, diverse Northern business sector with a strengthened capacity for innovation.

*Policy, advocacy and coordination*

Supports research and analysis to guide programming and policy choices, the promotion of northern interests both inside and outside of the federal government, and the development of horizontal strategies, initiatives

and projects to address economic development challenges in the North.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Polar Commission**

### **Strategic Outcome**

Increased Canadian polar knowledge.

### **Program Activity Descriptions**

#### *Research facilitation and communication*

Research facilitation and communication.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **First Nations Statistical Institute**

### **Strategic Outcome**

First Nations, governments and other interested parties will have accurate, and relevant statistical information and analysis on the fiscal, economic and social conditions of First Nations.

### **Program Activity Descriptions**

#### *Data gathering and analysis*

Provide statistics and analysis on the socio-economic conditions of Indians, First Nations, Aboriginal groups, and others residing on reserve or Aboriginal lands.

#### *Sound quality and practices*

Promote the quality, coherence and compatibility of First Nations statistics with accepted standards through collaboration with First Nations and other organizations, and build statistical capacity within First Nation governments.

### **Outreach**

Work with, and provide advice to, federal departments and agencies and provincial departments and agencies on First Nation statistics.

### **Indian Residential Schools Truth and Reconciliation Commission Secretariat**

### **Strategic Outcome**

Disclosure and recognition of the truth regarding Indian Residential Schools furthers healing and reconciliation for the individuals and communities affected.

### **Program Activity Descriptions**

#### *Truth and reconciliation*

This program supports the research, truth, healing and commemoration undertakings of the Truth and Reconciliation Commission Secretariat. This program, which is part of Canada's obligations under the Indian Residential Schools Settlement Agreement, will include the creation of a historic record of the Indian Residential Schools system and legacy, as well as truth taking, healing and commemoration events. This program has funding for five years, after which it will wind down.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight

services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Registry of the Specific Claims Tribunal**

#### **Strategic Outcome**

Efficient administration of the Specific Claims Tribunal.

#### **Program Activity Descriptions**

##### *Registry services*

Facilitates timely access to the Specific Claims Tribunal through client service, quality of advice, and efficient and timely processing, and unbiased service delivery.



Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
...	937,703,256	...	...	1			
...	...	...	...	1a			
...	...	24,456,680	...	1b			
...	...	97,276,212	...	1c			
...	...	141,341,383	...				
...	...	79,270	...				
...	...	5,392,000	...				
...	...	25,000	...				
...	...	5,666,785	...				
...	...	762,648	...				
...	...	18,647,255	...				
...	...	28,750,714	...				
...	...	11,094,960	...				
...	...	6,770,028	...				
...	...	(633,885)	...				
...	...	(659,900)	...				
...	...	(304,767)	...				
...	...	(20,829)	...				
...	...	(150,000)	...				
...	...	(21,491,721)	...				
...	...	(177,740)	...				
...	...	(5,428,803)	...				
...	...	(122,750)	...				
...	...	(814,467)	...				
...	937,703,256	263,074,275	47,383,798	Total	1,225,379,466	22,781,863	1,108,361,601
...	44,419,000	...	...	Capital expenditures			
...	...	(5,392,000)	...	Transfer to: Vote 1			
...	...	(37,868,000)	...	Vote 10			
...	44,419,000	...	(43,260,000)	Total—Vote 5	334,410	824,590	823,976
...	5,657,871,052	...	...	Grants and contributions			
...	...	...	5,657,871,052	10a			





		Transfer from: TB Vote 25 <sup>(1)</sup> TB Vote 30 <sup>(1)</sup>			
		Total—Vote 20			
25	Office of the Federal Interlocutor for Métis and non-status Indians—Contributions	263,400	...	8,428,060	958,056
25a	Office of the Federal Interlocutor for Métis and non-status Indians—Contributions	29,939,000	...	...	9,260,432
25b	Transfer of \$2,222,835 from Indian Affairs and Northern Development Vote 10	225,000	...	...	...
	Transfer from Vote 10	1	...	...	...
		2,222,835	2,222,835	...	...
		29,939,000	225,001	31,370,412	1,016,424
		...	32,386,836	...	30,251,617
(S)	Contributions to employee benefit plans	...	7,930,036	69,023,754	...
(S)	Minister of Indian Affairs and Northern Development, Federal Interlocutor for Métis and Non-Status Indians and Minister of the Canadian Northern Economic Development Agency—Salary and motor car allowance	78,422	...	77,638	...
(S)	Transfer payments in connection with First Nations infrastructure for on-reserve housing ( <i>Budget Implementation Act, 2009</i> )	...	75,000,000	75,000,000	...
(S)	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts	65,525,000	8,964,000	60,587,891	...
(S)	Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	17,987,000	...	36,767,096	...
(S)	Liabilities in respect of loan guarantees made to Indians for housing and economic development ( <i>Indian Act</i> )	2,000,000	...	1,871,656	...
(S)	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	31,735,892	...	...	31,735,892
(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,472,000	...	5,970,496	...
(S)	Indian Annuities Treaty payments ( <i>Indian Act</i> )	1,400,000	...	2,214,523	...
(S)	Grassy Narrows and Islington Bands Mercury Disability Board ( <i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i> )	15,000	...	...	...
(S)	Contributions to employee benefit plans—Office of the Federal Interlocutor for Métis and non-status Indians	...	975,536	975,536	801,088
(S)	Court awards	...	976,996	976,996	2,292,052
(S)	Refunds of amounts credited to revenues in previous years	...	1,079,904	1,079,904	649,893

## Ministry Summary—Continued

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote	(S)	Spending of proceeds from the disposal of surplus Crown assets	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							\$	\$
\$	\$	\$	\$					\$	\$	\$	\$
87,289	...	...	186,730					88,978	...	185,041	165,078
31,823,181	6,856,145,298	823,236,081	65,742,408					7,380,725,208	364,300,827	31,920,933	6,938,946,800
Total budgetary											
L20 Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> .											
48,517,156	...	...	...					...	...	48,517,156	...
...	47,403,000	...	...					32,715,280	14,687,720	...	26,118,564
L30 Loans to native claimants (Gross)											
L35 Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)											
...	30,400,000	...	...					26,074,382	4,325,618	...	27,653,624
L40 Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Gross)											
305,503	...	...	...					...	...	305,503	...
L55 Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> and last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> . Limit \$6,633,697 (Net)											
6,550,860	...	...	...					...	...	6,550,860	...
L81a Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 ( <i>Appropriation Act No. 4, 1969</i> ) (Net)											
5,000,000	...	...	...					...	...	5,000,000	...
60,373,519	77,803,000	...	...					58,789,662	19,013,338	60,373,519	53,772,188
Total non-budgetary											
Total Department—											
31,823,181	6,856,145,298	823,236,081	65,742,408					7,380,725,208	364,300,827	31,920,933	6,938,946,800
60,373,519	77,803,000	...	...					58,789,662	19,013,338	60,373,519	53,772,188
Non-budgetary											
Canadian Northern Economic Development											
Agency											
...	...	8,260,446	...		37b	Operating expenditures—Transfer of \$5,428,803 from Indian Affairs and Northern Development Vote 1					
...	...	31,165	...		37c	Operating expenditures					
...	...	5,428,803	...			Transfer from: Vote 1					
...	...	36,947	...			TB Vote 30 <sup>(1)</sup>					
...	...	(762,648)	...			Transfer to Vote 1					
...	...	8,291,611	4,703,102			Total—Vote 37					
...	...	...	12,994,713			7,061,796					
...	...	...	...			5,932,917					
...	...	...	...			...					

39b Contributions—Transfer of \$20,453,808 from Indian Affairs and Northern Development Vote 10

Transfer from Vote 10	600,000	...	20,453,808	...	600,000	...	2,165,518	...	...
Transfer to Vote 10	...	...	(1,024,287)	...	...	...	...	...	...
Total—Vote 39b	...	...	19,429,521	20,029,521	...	...	17,864,003	2,165,518	...
(S) Contributions to employee benefit plans	...	...	739,818	739,818	...	...	739,818	...	...
(S) Community Adjustment Fund	...	...	(1,611,254)	13,963,580	...	...	13,963,580	...	...
<b>Total Agency—Budgetary</b>	...	...	<b>24,466,445</b>	<b>23,261,187</b>	<b>47,727,632</b>	...	<b>39,629,197</b>	<b>8,098,435</b>	...
<b>Canadian Polar Commission</b>	...	...	...	...	...	...	...	...	...
40 Program expenditures	917,000	...	...	917,000	...	...	...	...	...
Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	18,992	18,992	...	...	...	...	...
TB Vote 25 <sup>(1)</sup>	...	...	45,950	45,950	...	...	...	...	...
Total—Vote 40	917,000	...	64,942	981,942	...	...	890,516	91,426	...
(S) Contributions to employee benefit plans	...	...	(5,378)	65,172	...	...	65,172	...	...
<b>Total Agency—Budgetary</b>	<b>987,550</b>	...	<b>59,564</b>	<b>1,047,114</b>	...	...	<b>955,688</b>	<b>91,426</b>	<b>996,614</b>
<b>First Nations Statistical Institute</b>	...	...	...	...	...	...	...	...	...
45 Payments to the First Nations Statistical Institute for operating expenditures	4,700,000	...	...	4,700,000	...	...	1,567,000	3,133,000	...
<b>Total Agency—Budgetary</b>	<b>4,700,000</b>	...	...	<b>4,700,000</b>	...	...	<b>1,567,000</b>	<b>3,133,000</b>	<b>1,096,907</b>
<b>Indian Residential Schools Truth and Reconciliation Commission Secretariat</b>	...	...	...	...	...	...	...	...	...
50 Program expenditures	18,075,000	...	...	18,075,000	...	...	...	...	...
Transfer from TB Vote 25 <sup>(1)</sup>	...	...	4,817,743	4,817,743	...	...	6,235,334	16,657,409	2,717,819
Total—Vote 50	18,075,000	...	4,817,743	22,892,743	...	...	211,256	...	...
(S) Contributions to employee benefit plans	...	...	(298,744)	211,256	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>18,585,000</b>	...	<b>4,518,999</b>	<b>23,103,999</b>	...	...	<b>6,446,590</b>	<b>16,657,409</b>	<b>2,717,819</b>
<b>Indian Specific Claims Commission <sup>(2)</sup></b>	...	...	...	...	...	...	...	...	...
Appropriations not required for the current year	...	...	...	...	...	...	...	...	4,994,539
<b>Total Agency—Budgetary</b>	...	...	...	...	...	...	...	...	<b>4,994,539</b>
<b>Office of Indian Residential Schools Resolution of Canada <sup>(3)</sup></b>	...	...	...	...	...	...	...	...	...
Appropriations not required for the current year	...	...	...	...	...	...	...	...	15,034,987
<b>Total Agency—Budgetary</b>	...	...	...	...	...	...	...	...	<b>15,034,987</b>

## Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,372,830	...	...	2,372,830	55	Registry of the Specific Claims Tribunal			
...	...	272,000	...	272,000	55b	Operating expenditures			
...	...	...	...	51,366		Program expenditures			
...	...	...	51,366	51,366		Transfer from TB Vote 25 <sup>(1)</sup>			
...	2,372,830	272,000	51,366	2,696,196	(S)	Total—Vote 55			
...	195,332	...	(133,143)	62,189	(S)	Contributions to employee benefit plans			
...	...	...	342	342	(S)	Spending of proceeds from the disposal of surplus Crown assets			
...	2,568,162	272,000	(81,435)	2,758,727		Total Agency—Budgetary			
...	6,882,986,010	847,974,526	93,500,723	7,856,284,440		Total Ministry—			
60,373,519	77,803,000	...	...	138,176,519		Budgetary			
...	...	...	...	...		Non-budgetary			
...	...	...	...	...		7,431,326,095	393,037,070	31,921,275	6,965,175,072
...	...	...	...	...		58,789,662	19,013,338	60,373,519	53,772,188

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

(2) In 2008-2009, Indian Specific Claims Commission and Office of Indian Residential Schools Resolution of Canada were amalgamated with the Department.



Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Education	25,371,578	24,573,790	...	...	...	1,715,716,081	1,713,893,868	...	...	...	...	...	...	...	...	1,741,087,659	1,738,467,658	...
Social development	9,081,830	8,922,664	...	...	...	1,549,488,256	1,548,210,782	...	...	...	...	...	...	...	...	1,558,570,086	1,557,133,446	...
Community infrastructure	38,731,058	37,524,868	853,859	...	52,139	1,260,310,802	1,257,101,656	...	...	...	...	...	...	...	...	1,299,895,719	1,294,678,643	...
Claims settlements	418,165,966	413,674,801	...	...	...	649,950,245	340,849,263	...	...	...	...	...	...	...	...	1,068,116,211	754,524,064	...
Government and institutions of Government	14,503,708	14,439,966	...	...	...	642,196,032	640,382,010	...	...	...	...	...	...	...	...	656,699,740	654,821,976	...
Internal services	513,111,051	501,103,191	...	...	...	...	...	...	...	...	...	...	...	...	...	513,111,051	501,103,191	...
Co-operative relationships	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	57,990,746	57,635,122	53,631	...	30,771	92,379,624	91,169,179	...	...	...	...	...	89,659,363	58,789,662	...	150,424,001	148,835,072	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Northern land and resources—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	152,869,200	152,628,255	...	...	...	71,995,199	69,402,605	...	...	...	...	...	...	...	...	224,864,399	222,030,860	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Community investment	41,733,313	8,996,960	...	...	...	79,872,992	79,872,992	...	...	...	...	...	48,517,156	...	...	48,517,156	...	...
Healthy northern communities	72,083,899	63,872,660	...	...	...	79,129,033	57,129,033	...	...	...	...	...	...	...	...	121,606,305	88,869,952	...
Responsible federal stewardship	35,994,528	35,618,383	...	...	50,000	99,649,916	91,231,956	...	...	...	...	...	...	...	...	129,212,932	121,001,693	...
Individual and community	...	...	50,000	...	...	...	...	...	...	...	...	...	...	...	...	135,694,444	126,900,339	...
business development	9,057,233	8,993,633	...	...	...	50,452,187	49,429,832	...	...	...	...	...	...	...	...	59,509,420	58,423,465	...
Managing individual affairs	17,449,156	17,330,440	...	...	...	10,489,470	10,321,467	...	...	...	...	...	...	...	...	27,938,626	27,651,907	...
First Nations governance over land, resources and the environment	3,563,457	3,545,899	...	...	...	12,167,702	12,167,702	...	...	...	...	...	...	...	...	...	...	...
Northern governance	3,914,664	3,632,212	...	...	...	13,156,000	13,156,000	...	...	...	...	...	...	...	...	15,731,159	15,713,601	...
Metis and non-status	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,070,664	16,788,212	...
indian organizational capacity development	4,316,286	3,942,929	...	...	...	13,256,971	12,240,548	...	...	...	...	...	...	...	...	17,573,257	16,183,477	...
Urban Aboriginal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
strategy	4,073,002	3,998,138	...	...	...	12,572,480	12,572,480	...	...	...	...	...	...	...	...	16,645,482	16,570,618	...
Metis rights management	1,985,701	1,475,867	...	...	...	6,557,384	6,557,384	...	...	...	...	...	...	...	...	8,543,085	8,033,251	...
Clarity of title to land and resources	8,660,041	8,476,576	201,510	201,510	201,500	2,586,512	2,387,851	...	...	...	...	...	...	...	...	11,448,063	11,065,927	...
Northern economy	3,076,919	1,800,110	...	...	...	127,746	127,746	...	...	...	...	...	...	...	...	3,204,665	1,927,856	...
Total Department—	1,435,733,336	1,372,186,464	1,159,000	334,410	6,340,054,632	6,008,204,334	...	...	...	...	...	...	138,176,519	58,789,662	...	7,776,946,968	7,380,725,708	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Canadian Northern Economic Development Agency</b>												
Business development	...	...	...	...	2,247,997	1,280,747	...	...	...	...	2,247,997	1,280,747
Community development	3,582,100	2,591,144	...	...	31,745,104	30,546,836	...	...	...	...	35,327,204	33,137,980
Policy, advocacy and coordination	3,599,361	2,393,865	...	...	...	...	...	...	...	...	3,599,361	2,393,865
Internal services	6,553,070	2,816,605	...	...	...	...	...	...	...	...	6,553,070	2,816,605
<b>Total Agency—Budgetary</b>	<b>13,734,531</b>	<b>7,801,614</b>	<b>...</b>	<b>...</b>	<b>33,993,101</b>	<b>31,827,583</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>47,727,632</b>	<b>39,629,197</b>
<b>Canadian Polar Commission</b>												
Research facilitation and communication	798,927	659,128	...	...	10,000	10,000	...	...	...	...	808,927	669,128
Internal services	238,187	286,560	...	...	...	...	...	...	...	...	238,187	286,560
<b>Total Agency—Budgetary</b>	<b>1,037,114</b>	<b>945,688</b>	<b>...</b>	<b>...</b>	<b>10,000</b>	<b>10,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,047,114</b>	<b>955,688</b>
<b>First Nations Statistical Institute—Budgetary</b>	<b>4,700,000</b>	<b>1,567,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>4,700,000</b>	<b>1,567,000</b>
<b>Indian Residential Schools Truth and Reconciliation Commission Secretariat</b>												
Truth and reconciliation	20,418,307	3,029,796	...	...	...	...	...	...	...	...	20,418,307	3,029,796
Internal services	2,685,692	3,416,794	...	...	...	...	...	...	...	...	2,685,692	3,416,794
<b>Total Agency—Budgetary</b>	<b>23,103,999</b>	<b>6,446,590</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>23,103,999</b>	<b>6,446,590</b>
<b>Registry of the Specific Claims Tribunal</b>												
Registry services	2,758,727	2,002,412	...	...	...	...	...	...	...	...	2,758,727	2,002,412
<b>Total Agency—Budgetary</b>	<b>2,758,727</b>	<b>2,002,412</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,758,727</b>	<b>2,002,412</b>
<b>Total Budgetary—Non-budgetary</b>	<b>1,481,067,707</b>	<b>1,390,949,768</b>	<b>1,159,000</b>	<b>334,410</b>	<b>6,374,057,733</b>	<b>6,040,041,917</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>7,856,284,440</b>	<b>7,431,326,095</b>
	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>138,176,519</b>	<b>58,789,662</b>

# Transfer Payments

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use
	Main Estimates	Supplementary Estimates			
\$	\$	\$	\$	\$	\$
...	250,000,000	77,595,555	...	327,595,555	
...	232,741,084	(217,286)	(86,475,954)	146,047,844	
...	113,486,000	6,028,346	...	119,514,346	
...	100,000,000	...	...	100,000,000	
...	80,391,000	13,161,882	8,683,594	102,236,476	
...	65,525,000	8,964,000	(13,901,109)	60,587,891	
...	54,167,263	112,646	...	54,279,909	
...	47,328,000	...	...	47,328,000	
...	35,431,000	...	...	35,431,000	
...	17,987,000	...	18,780,096	36,767,096	
...	10,000,000	...	...	10,000,000	
...	9,442,000	...	...	9,442,000	
...	6,792,667	(5,612,667)	...	1,180,000	
...	4,420,096	...	...	4,420,096	
...	4,375,000	...	...	4,375,000	
...	1,500,000	...	...	1,500,000	

## Disposition of authorities

Used in the current year	Disposition of authorities			Available for use in subsequent years	Used in the previous year
	Variance	\$	\$		
\$	\$	\$	\$	\$	\$
19,572,081	308,023,474	...	...	...	...
146,047,841	3	...	...	...	143,856,126
119,033,305	481,041	...	...	...	125,822,445
100,000,000	...	...	...	...	...
101,776,671	459,805	...	...	...	74,127,915
60,587,891	...	...	...	...	53,961,650
54,279,489	420	...	...	...	51,151,506
47,328,000	...	...	...	...	46,400,000
35,431,000	...	...	...	...	34,551,903
36,767,096	...	...	...	...	39,005,345
8,722,526	1,277,474	...	...	...	7,597,924
9,442,000	...	...	...	...	9,257,000
981,339	198,661	...	...	...	187,989,555
4,419,074	1,022	...	...	...	4,330,955
4,374,355	645	...	...	...	4,246,947
348,935	1,151,065	...	...	...	322,369

### Department

#### Grants

Grants to First Nations to settle specific claims negotiated by Canada and/or awarded by the Specific Claims Tribunal

Grant for band support funding

Grants to support First Nations, Inuit, tribal councils, organizations or other levels of government for the implementation activities as stipulated in the various agreements

Payments to the Cree of Quebec respecting matters arising from the implementation of the James Bay and Northern Quebec Agreement

Payments to self-governing aboriginal organizations, pursuant to comprehensive land claims agreements, self-government agreements or treaty legislation

(S) Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts

Payments to Yukon First Nations pursuant to individual self-government agreements

Grants to the Government of the Northwest Territories and the Government of Nunavut for health care of Indians and Inuit

Grants for Mi'kmaq education in Nova Scotia

(S) Grant to the Nunavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the *Labrador Inuit Land Claims Agreement Act*

Grants to provide income support to indigent on-reserve residents

Grant to the Miawpukek Indian Band to support designated programs

Grants to support the beneficiaries/organizations for the settlement of specific and special claims

Grants to the Secheelt Indian Band pursuant to the *Secheelt Indian Band Self-Government Act*

Grant to the Westbank First Nation to support the implantation of the Westbank First Nation Self-Government Agreement

Grants to Indians and Inuit to support their post-secondary educational advancement

## Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	1,400,000	...	814,523	2,214,523	...	...	1,857,111
...	1,243,000	...	...	1,237,199	5,801	...	1,211,607
...	1,136,000	...	...	1,136,000	...	...	1,201,000
...	600,000	...	...	74,800	525,200	...	53,625
...	500,000	...	...	500,000	...	...	500,000
...	300,000	...	...	300,000	...	...	300,000
...	150,000	...	...	4,052	145,948	...	4,004
...	136,000	...	...	3,250	132,750	...	3,685
...	45,000	...	...	45,000	...	...	45,000
...	...	75,000,000	...	75,000,000	...	...	...
...	1,039,096,110	175,032,476	(72,098,850)	829,626,427	312,403,309	...	821,798,672
<b>Contributions</b>							
...	1,533,917,473	547,227	31,418,617	1,565,883,317	...	...	1,502,517,106
...	1,436,250,000	(514,733)	103,652,989	1,539,388,256	...	...	1,471,484,760
...	1,043,062,000	217,691,835	(76,500,743)	1,181,159,176	3,093,916	...	1,057,044,646
...	180,972,000	7,435,000	(10,685,648)	176,994,936	726,416	...	180,803,205
...	110,464,000	...	86,555,715	197,019,715	...	...	195,354,218

(S) Indian Annuities Treaty payments  
Payments to the Government of the Northwest Territories to facilitate the implementation of comprehensive land claim agreements  
Grant for the advancement of scientific knowledge of the North  
Grants to participating First Nations and the First Nation Education Authority pursuant to the *First Nations Jurisdiction over education in British Columbia Act*  
Grant to the First Nations Finance Authority pursuant to the *First Nations Fiscal and Statistical Management Act*  
Grants to British Columbia Indian bands in lieu of a per capita annuity  
Grants to Indians and Inuit to provide elementary and secondary educational support services  
Grants to students and their chapters to promote fire protection awareness in band and federally operated schools  
Grants to Inuit to support their cultural advancement  
(S) Transfer payments in connection with First Nations infrastructure for on-reserve housing (*Budget Implementation Act, 2009*)  
Items not required for the current year

**Total—Grants**

**Contributions**  
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in education  
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in social development  
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in capital facilities and maintenance  
Contributions to beneficiaries and various implementing bodies for implementing comprehensive land claim agreements  
Payments to support Indians, Inuit and Innu for the purpose of supplying public services in Indian government support

...	109,002,000	1,061,959	(25,607,235)	84,456,724	Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	...	84,456,724	...	81,416,631
...	47,954,000	4,787,354	(2,651,738)	50,089,616	Contributions to support the negotiation process for comprehensive, specific, and special claims and self-government initiatives	...	49,676,963	412,653	48,054,151
...	40,058,000	...	2,275,527	42,333,527	Contributions to support the building of strong governance, administrative and accountability systems	...	42,333,527	...	36,310,313
...	37,250,000	13,733,000	(700,415)	50,282,585	Contributions under the Aboriginal business Canada program	...	49,429,832	852,753	61,090,943
...	35,391,500	54,303,292	(9,458,267)	80,236,525	Contribution for promoting the safe use, development, conservation and protection of the North's natural resources	...	77,901,525	2,335,000	33,374,406
...	21,402,000	1,575,000	2,450,156	25,427,156	Contributions for the purpose of consultation and policy development	...	25,427,156	...	22,876,080
...	13,848,000	(295,470)	(3,329,085)	10,223,445	Contributions to implement the <i>First Nations Land Management Act</i>	...	10,223,445	...	9,278,676
...	13,504,000	...	...	13,504,000	Federal Interlocutor's contribution program	...	13,079,972	424,028	14,965,402
...	13,191,000	5,716,000	(4,995,264)	13,911,736	Contributions to Indian bands for land and estates management	...	13,911,736	...	15,944,635
...	12,294,000	(89,517)	(2,535,050)	9,669,433	Contributions to First Nations institutions for the purpose of enhancing good governance	...	9,490,304	179,129	9,398,000
...	10,928,000	...	10,605,890	21,533,890	Contributions to support the basic organizational capacity of representative aboriginal organizations	...	21,533,890	...	22,245,864
...	10,300,000	377,000	...	10,677,000	Contributions for enhancing the financial management capability and networking facilities of the Government of Nunavut	...	10,677,000	...	2,500,000
...	9,870,000	...	2,702,480	12,572,480	Urban Aboriginal Strategy	...	12,572,480	...	10,686,215
...	9,526,000	10,727,655	6,506,134	26,759,789	Contributions for emergency management assistance for activities on reserves	...	26,759,789	...	28,944,814
...	9,077,000	26,354,052	20,301,092	55,732,144	Contributions to First Nations for the management of contaminated sites	...	47,473,236	8,258,908	27,000,871
...	8,930,969	(2,132)	(2,549,110)	6,379,727	Contributions to Indian bands for registration administration	...	5,561,875	817,852	5,853,141
...	7,810,000	...	(6,506,134)	1,303,866	Contributions to First Nations, their organizations, provinces and third parties for interim measures and British Columbia Treaty related measures	...	521,093	782,773	774,343
...	6,565,000	225,000	(479,645)	6,310,355	Office of the Federal Interlocutor for Métis and non-status Indians—Contributions to support the basic organizational capacity of representative aboriginal organisations	...	5,717,960	592,395	4,600,000
...	5,000,000	(5,000,000)	...	...	Contributions for former students, their families, communities and groups of individuals for the purpose of facilitating regional or national Commemoration projects that address the Indian Residential Schools experience and provide the opportunity to share the initiative with family and community	...	...	...	...
...	2,547,000	...	600,415	3,147,415	Contributions for promoting the political, social and scientific development of Canada's three territories	...	3,147,415	...	2,029,415
...	1,157,000	7,396,808	(8,426,062)	127,746	Contributions for promoting regional development in Canada's three territories	...	127,746	...	21,864,164
...	817,000	...	100,000	917,000	Contributions to the National Aboriginal Achievement Foundation	...	917,000	...	817,000
...	750,000	...	...	750,000	Contributions for the legal and associated costs of Indian-related cases having the potential to become judicial precedents	...	165,000	585,000	398,475
...	750,000	...	1,756,383	2,506,383	Contributions to provincially and/or regionally based treaty commissions	...	2,506,383	...	3,012,410



## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Variance	Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$
...	500,000	500,000	(631,378)	368,622	239,153	...	75,706
...	458,000	...	...	458,000	...	...	458,000
...	80,000	...	...	80,000	80,000	...	80,000
...	...	...	4,000,000	4,000,000	67,013	...	3,788,180
...	4,733,625,942	346,529,330	117,869,624	5,198,024,896	19,446,989	...	4,875,041,770
...	5,772,722,052	521,561,806	45,770,774	6,340,054,632	331,850,298	...	5,696,840,442
Canadian Northern Economic Development Agency							
Grants							
...	...	15,574,834	(1,611,254)	13,963,580	...	...	...
...	...	...	8,164,254	8,164,254	296,820	...	...
...	...	600,000	396,808	996,808	617,857	...	...
...	...	...	8,568,459	8,568,459	231,588	...	...
...	...	...	2,300,000	2,300,000	1,019,253	...	...
...	...	600,000	19,429,521	20,029,521	2,165,518	...	...
...	...	...	17,818,267	33,993,101	2,165,518	...	...

Canadian Polar Commission

Contributions

Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions

...	10,000	...	...	10,000	...	...	10,000	...	...	10,000
...	10,000	...	...	10,000	...	...	10,000	...	...	10,000

Office of Indian Residential Schools Resolution of Canada<sup>(1)</sup>

Contributions

Items not required for the current year

...	...	...	...	...	...	...	...	...	...	232,973
...	...	...	...	...	...	...	...	...	...	232,973

Total Agency

...	5,772,732,052	537,736,640	63,589,041	6,374,057,733	...	...	6,040,041,917	334,015,816	...	5,697,083,415
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Total Ministry

...	5,772,732,052	537,736,640	63,589,041	6,374,057,733	...	...	6,040,041,917	334,015,816	...	5,697,083,415
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(S) Statutory transfer payment.

(1) In 2008-2009, Office of Indian Residential Schools Resolution of Canada was amalgamated with the Department.

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Other revenues—</b>				
Return on investments— <sup>(1)</sup>				
Loans, investments and advances				
Indian economic development fund	21,399	291,318		
Council for Yukon First Nations—Elders	463,306	531,834		
Native claimants	4,893,981	5,539,296		
First Nations in British Columbia	1,962,294	2,896,004	9,375	10,000
Inuit loan fund	4,474	4,547	9,375	10,000
<b>Other accounts—</b>				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	2,009,252	1,730,268	28,857	...
Stoney Band perpetual loan		11,688	5	...
Esso Ltd - Norman Wells Project profits	74,243,803	125,434,933	28,862	...
	83,610,197	136,439,888		
<b>Refunds of previous years' expenditures—</b>				
Reimbursement of operation and maintenance	43,387,329	46,816,965		7,220
Adjustments to prior year's payables—				33,581
Operation and maintenance	85,742,855	8,629,498	...	...
	129,130,184	55,446,463	...	40,801
<b>Sales of goods and services—</b>				57
Rights and privileges—				1,043
Canada mining—				41,901
Licences	11,371	12,703	...	...
Royalties	91,339,962	112,521,531	...	...
Land, building and machinery rentals	94,609	251,512	...	...
Oil and gas royalties	21,121,954	27,479,165	...	...
Quarrying royalties	131,815	181,682	...	...
	112,699,711	140,446,593	...	140,202
Services of a non-regulatory nature	53,703	67,509	...	182
	112,753,414	140,514,102	...	140,384
<b>Proceeds from the disposal of surplus Crown assets</b>	186,730	87,289	...	...
<b>Miscellaneous revenues</b>	7,357,043	8,544,769	...	...
<b>Total Department</b>	333,037,568	341,032,511	...	...

## Canadian Polar Commission

Refunds of previous years' expenditures—  
Adjustments to prior year's payables

## Total Agency

## Indian Residential Schools Truth and Reconciliation Commission Secretariat

## Other revenues—

Refunds of previous years' expenditures  
Miscellaneous revenues

## Total Agency

Indian Specific Claims Commission <sup>(2)</sup>

## Other revenues—

Refunds of previous years' expenditures—  
Refunds of previous years' expenditures  
Adjustments to prior year's payables

Proceeds from the disposal of surplus Crown assets  
Miscellaneous revenues

## Total Agency

Office of Indian Residential Schools Resolution of Canada <sup>(2)</sup>

## Other revenues—

Refunds of previous years' expenditures  
Miscellaneous revenues

## Total Agency

	Current year	Previous year
	\$	\$
<b>Registry of the Specific Claims Tribunal</b>		
Other revenues—		
Proceeds from the disposal of surplus Crown assets	342	...
<b>Total Agency</b>	<b>342</b>	<b>...</b>
<b>Ministry Summary</b>		
Other revenues—		
Return on investments	83,610,197	136,439,888
Refunds of previous years' expenditures	129,168,416	55,637,466
Sales of goods and services	112,753,414	140,514,102
Proceeds from the disposal of surplus Crown assets	187,072	87,346
Miscellaneous revenues	7,357,048	8,545,994
<b>Total Ministry</b>	<b>333,076,147</b>	<b>341,224,796</b>

(1) Interest unless otherwise indicated.

(2) In 2008-2009, Indian Specific Claims Commission and Office of Indian Residential Schools Resolution of Canada were amalgamated with the Department.





# SECTION 16

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Industry

### Department

Canadian Space Agency

Canadian Tourism Commission

Copyright Board

National Research Council of Canada

Natural Sciences and Engineering  
Research Council

Registry of the Competition Tribunal

Social Sciences and Humanities Research  
Council

Standards Council of Canada

Statistics Canada

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Program activity . . . . .	16.17
Transfer payments . . . . .	16.20
Details of spendable amounts . . . . .	16.24
Revenues . . . . .	16.24

## Department

### Strategic Outcome

The Canadian marketplace is efficient and competitive

#### Program Activity Descriptions

*Marketplace frameworks and regulations for spectrum, telecommunications and the online economy*

This program encourages business innovation, competition and growth by ensuring that Canada develops, uses and benefits both domestically and internationally from spectrum, information and communications technologies and the online economy. It achieves this by developing domestic regulations, policies, procedures and standards that govern Canada's spectrum and telecommunications industries and the online economy. It also develops standards, promotes global telecommunications and helps facilitate international online trade and commerce through participation in international bilateral and multilateral fora.

*Marketplace frameworks and regulations*

This program delivers regulatory regimes through regulations, policies, procedures and standards for bankruptcy, foreign direct investment, federal incorporation, intellectual property and weights and measures to the Canadian marketplace (consumers, businesses and investors) that promote an efficient and competitive marketplace. It raises awareness across government of the importance, to the Canadian economy, of effective regulatory regimes and minimizing regulatory compliance burden on small businesses.

*Competition law enforcement and advocacy*

This program is an independent law enforcement agency that contributes to the prosperity of Canadians by protecting and promoting competitive markets and enabling informed consumer choice. The Bureau is responsible for the administration and enforcement of the

*Competition Act, the Consumer Packaging and Labelling Act, the Textile Labelling Act and the Precious Metals Marking Act.* Headed by the Commissioner of Competition, the organization investigates anti-competitive practices, promotes compliance with the laws under its jurisdiction and advocates in favour of market forces.

*Consumer affairs program*

This program aims to ensure that consumers have a voice in the development of government policies and are effective marketplace participants. It is an element of the department's consumer affairs role under the *Department of Industry Act*, which directs the Minister to promote the interests and protection of consumers. There are two aspects of the program that are strongly interlinked. Priority consumer issues are identified for the development and dissemination of consumer information and awareness tools. These priorities also guide research and analysis undertaken for policy development. This program is delivered in collaboration with provincial and territorial governments, as well as non-profit consumer organizations.

### Strategic Outcome

Science and technology, knowledge, and innovation are effective drivers of a strong Canadian economy.

#### Program Activity Descriptions

*Canada's research and innovation capacity*

This program activity supports the Minister of Industry in his/her responsibilities related to science and technology. It sets strategic direction of policies and programs in support of science, technology and innovation in Canada. It works with other government departments and external stakeholders (from the private and public sectors) to foster an environment that is conducive to innovation, and promote scientific excellence and industrial competitiveness.

*Industrial technologies office – Special operating agency*

This program is a Special Operating Agency within Industry Canada that advances leading edge research and development (R&D) by Canadian industries. It helps to accelerate innovation by Canadian industries through R&D investments, producing social and economic benefits for all Canadians. The agency structure provides the flexibility and authorities to address client's needs in a timely manner. The agency currently delivers the Strategic Aerospace and Defence Initiative (SADI) and also manages projects previously contracted through the Technology Partnerships Canada (TPC) program, and the Program for Strategic Industrial Projects. The special operating agency status was established by Treasury Board in 1997.

*Knowledge advantage in targeted Canadian industries*

This program provides value-added knowledge and expertise about Canadian industries to create conditions for research and development and commercialization, support innovation, encourage and promote technologies, and to strengthen synergies between industry and government.

*Communications research centre Canada*

This program conducts research on advanced telecommunications and information technologies to ensure an independent source of advice for public policy and to support the development of new products and services for the information and communications technologies sector. Research projects are done through a combination of in-house activities, tasks performed for other government departments on a cost-recovery basis, and partnerships with industrial and academic organizations. The work is done to provide an insight into future technologies to assist Industry Canada in developing telecommunications policies and regulations, to improve decision-making related to information and communications technologies by other government departments, and to close the innovation gap by

transferring new technologies to Canadian small and medium-sized enterprises (SMEs).

**Strategic Outcome**

Competitive business are drivers of sustainable wealth creation.

**Program Activity Descriptions**

*Global reach and agility in targeted Canadian industries*

This program provides value-added knowledge and expertise about Canadian industries to position Canada as an ideal environment for foreign direct investment, ensure a strong link in global value chains, and assist firms to strengthen global partnerships and business capacity to respond to risks and opportunities.

*Community, economic, and regional development*

This program advances the economic development of Ontario communities in the same manner that Federal Economic Development Agencies support development in other regions of Canada. The program supports and enhances the role and contribution of small and medium sized businesses to Canada's economic well-being by building capacity, such as infrastructure, in non-metropolitan communities. This program also promotes access to the Internet and information and communications technologies, and the skills to use them, in order to increase the capacity of individuals and communities across Canada to participate in the knowledge-based economy.

*Entrepreneurial economy*

This program raises awareness across government of the challenges faced by small businesses and recommends policy options and delivers programs to enhance small business growth and competitiveness and encourage entrepreneurship.

*Security and prosperity partnership of North America – Canadian secretariat.*

This program supports the Minister of Industry in his/her responsibility for leading Canada's engagement in the Security and Prosperity Partnership (SPP). This program leads, in cooperation with other federal departments and agencies, the identification of strategic Canadian bilateral and trilateral priorities with respect to prosperity and security within North America; negotiations with the United States and Mexico; and, communications and reporting. This program also supports the Minister in his/her role as lead on the Prosperity Agenda focussed on improving competitiveness and enhancing quality of life.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Canadian Space Agency**

**Strategic Outcome**

Canada's presence in space meets the needs of Canadians for scientific knowledge, space technology and information.

**Program Activity Descriptions**

*Space science and exploration*

The program activity objective is to better understand the solar system and the Universe; expand our knowledge on the constituent elements and origins of life; and strengthen a human presence in space. In doing so, the Canadian Space Agency (CSA) will sustain and increase Canada's contribution to humankind's scientific knowledge, to the exploration of our solar system and the Universe and to the development of related technologies. This will advance supporting technologies and our fundamental and applied knowledge of chemistry, physics, and life sciences by carrying out leading-edge experiments in the unique environment of space.

*Space based earth observation*

The program activity objective is to develop and operationalize the use of space earth observation (EO) for the benefit of Canadians, especially in the fields of environment, resource and land use management, as well as security and foreign policy. In doing so, the CSA will maintain and expand Canada's leadership in EO technologies to obtain the timely, relevant and essential information we need to make judicious decisions about our collective future in collaboration with national and international partners that share our needs and goals.

*Generic technological activities in support of earth observation, space science and exploration and satellite communications*

Provide leadership, coordination or support to earth observation (EO), space science and exploration (SE) and

satellite communications (SC) through activities that are generic in their nature since they contribute to all three program activities.

#### *Satellite communications*

The program activity objective is to provide all Canadians with the means to participate and fully benefit from the global information age. In doing so, the CSA will uphold Canada's status as a world leader in satellite communications (SC) and extend the most advanced products and services to all Canadians, everywhere.

#### *Space awareness and learning*

The program activity objective is to further public understanding and engagement with regards to space related issues, ultimately leading to improving the scientific literacy of Canadians by carrying out a national awareness and learning initiative in support of the Canadian Space Program (CSP).

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Tourism Commission**

#### **Strategic Outcome**

Maximize the contribution to the economy of Canada from the tourism sector by increasing tourism activities in Canada and contributing to the world competitiveness of the Canadian tourism industry.

### **Program Activity Descriptions**

#### *Marketing and sales*

The Marketing and sales program focuses on four major geographical market segments – Canada, the United States, Europe/Latin America and Asia/Pacific – in addition to targeting tourism activities associated with meetings, conventions, and incentive travel. Marketing and sales efforts are based on four pillars: consumer; trade; media and public relations; and the Internet.

The role of marketing and sales at the Canadian Tourism Commission is to increase the awareness and interest in Canada as a four-season destination for each of these markets by: developing competitive strategic programs; building traditional and non-traditional marketing partnerships; working with industry partners to make potential tourists aware of the possibilities for travel in or to Canada; ensuring small operators gain buying power through group marketing activities; and facilitating collaboration between smaller businesses to develop coordinated marketing strategies.

#### *Information*

The Information program is fundamental to the success of the Canadian Tourism Commission. From a macro perspective, the program is responsible for measuring the importance and the economic value of the amalgam of tourism-related industries that make up the Canadian tourism sector. The program also assesses the performance of the tourism sector and its impact on the Canadian economy in terms of growth in employment, flow of tourists, foreign exchange earnings, tax revenues generated and gross domestic output. This infor-

mation has proved invaluable in helping the industry increase its status and credibility. The Commission also monitors worldwide developments and trends, determines if they might present challenges or opportunities, and provides advice to industry stakeholders.

From a micro perspective, the Information program helps the Canadian Tourism Commission develop and promote innovative tourism products through the identification of new market opportunities and niche-product demands. Information also enables the Canadian Tourism Commission to improve the distribution channels through which travel products reach the consumers.

#### *Product development*

The Product development program at the Canadian Tourism Commission influences the quality and quantity of diverse and competitive tourism experiences in Canada. Working directly with various stakeholders in the tourism industry, the Product development program acts as a catalyst to influence the competitiveness of market-ready product by: obtaining research on product demand and positioning; providing information to make the Canadian tourism product more competitive; encouraging small businesses to develop new products by building partnerships; and providing the venue or vehicle through which market-ready products can be developed.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services;



Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Copyright Board**

**Strategic Outcome**

Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

**Program Activity Descriptions**

*Copyright tariff setting and issuance of licences*

The Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, fair and equitable tariffs that remunerate rights owners for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services;

Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**National Research Council of Canada**

**Strategic Outcome**

An innovative, knowledge-based economy for Canada through research and development, technology commercialization and industry support.

**Program Activity Descriptions**

*Research and development*

Research and development encompasses the department's responsibilities for performing research and development in strategic fields of science and engineering leading to the application of innovative technologies through commercialization and technology transfer in key economic areas.

*Technology and industry support*

Technology and industry support encompasses the provision of technology assistance, financial support and commercialization assistance to small and medium-sized enterprises; and the dissemination of scientific, technical and medical information to industry, government and universities.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions**

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Natural Sciences and Engineering Research Council**

**Strategic Outcome**

People: highly skilled science and engineering professionals in Canada.

**Program Activity Descriptions**

*Attract and retain faculty*

This program activity aims to attract and retain faculty.

*Support students and fellows*

This program activity supports training of highly qualified personnel through scholarship and fellowship programs.

*Promote science and engineering*

This program activity encourages popular interest in science, math and engineering and aims to develop science, math and engineering abilities in Canadian youth.



### Strategic Outcome

Discovery: high quality Canadian-based competitive research in the natural sciences and engineering.

#### Program Activity Descriptions

##### *Fund basic research*

This program activity invests in discovery through grants focusing on basic research activities.

##### *Support for research equipment and major resources*

This program activity helps to support the establishment, maintenance and operation of the research equipment, major research resources and research capacity necessary to carry out high quality research in the natural sciences and engineering.

### Strategic Outcome

Innovation: productive use of new knowledge in the natural sciences and engineering.

#### Program Activity Descriptions

##### *Fund university-industry-government partnerships*

This program activity fosters collaborations between university researchers and other sectors, including government and industry, in order to develop new knowledge and expertise, and to transfer this knowledge and expertise to Canadian-based organizations.

##### *Fund research in strategic areas*

This program activity funds project research of national importance and in emerging areas that are of potential significance to Canada.

##### *Support commercialization*

This program activity supports innovation and promotes the transfer of knowledge and technology to Canadian companies.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### Registry of the Competition Tribunal

### Strategic Outcome

Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

#### Program Activity Descriptions

##### *Process cases*

The Registry of the Competition Tribunal provides all administrative support required for the proper conduct of the Competition Tribunal's business and for the Tribunal to hold hearings anywhere in Canada.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Social Sciences and Humanities Research Council

### Strategic Outcome

People: a first-class research capacity in the social sciences and humanities.

#### Program Activity Descriptions

##### *Fellowships, scholarships and prizes*

Social Sciences and Humanities Research Council (SSHRC) offers several award programs for advanced study and research in the social sciences and humanities at the master's, doctoral and post-doctoral level.

These programs help train Canada's researchers and the leaders of tomorrow. In addition, SSHRC offers special fellowships to experienced researchers and supplementary awards to outstanding doctoral and post-doctoral fellowship recipients. Finally, two commemorative prizes recognize the extraordinary dedication and creativity of Canada's best researchers.

By helping Canadian universities and their affiliated research institutes and hospitals become world-class centres of research and research training, the Canada Research Chairs Program contributes to enhancing Canada's competitiveness in the global, knowledge-based economy, improving Canadians' health, and enriching our social and cultural life. Specifically, the Program seeks to: strengthen research excellence in Canada and increase Canada's research capacity by attracting and retaining the best researchers; improve the training of highly qualified personnel through research; improve universities' capacity to generate and apply new knowledge; promote the best possible use of research resources through strategic institutional planning, and through collaboration among institutions and between sectors.

#### **Strategic Outcome**

Research: new knowledge based on excellent research in the social sciences and humanities.

#### **Program Activity Descriptions**

*Investigator-framed research (theme area and subject defined by researcher(s))*

SSHRC research grants support individual and team projects and programs of research for which the applicant(s) proposes/propose the research topic and methodology. These range from individuals or small groups working in libraries and archives to large, multidisciplinary, collaborative projects with researchers, partners and assistants conducting fieldwork across the country.

#### *Strategic research development*

Strategic grants through programs in this program activity are available to faculty, post-secondary institutions, scholarly associations and non-profit organizations to explore, develop and define new per-

spectives, challenges, and priorities in conducting research, in disseminating research results, and in training new researchers. Strategic research development programs also help develop related research capacity through the promotion of new modes of research collaboration and partnerships.

#### *Targeted research and training initiatives*

SSHRC develops and funds programs to support strategic research programs, both on its own and in partnership with other fund providers, including government, private and community organizations. These programs generate new knowledge on pressing social, economic and cultural issues of particular importance to Canadians. One particular stream of strategic programs supports research that will contribute to better understanding of the impacts of the knowledge-based economy on Canada's economic, social, political and cultural life, and will help to improve Canadians' ability to influence the future for the common good.

#### **Strategic Outcome**

Knowledge mobilization: Facilitating the use of social sciences and humanities knowledge within and beyond academia.

#### **Program Activity Descriptions**

*Research networking*

This program activity support the interaction between researchers (in academia and other sectors) and between researchers and users of research results (in range sectors). These interactions enable researchers, research trainees and others to share and collaborate on research plans and results. Research networking is an important part of the research enterprise that is difficult to fund through traditional research grants. Dedicated funding for networking activities acknowledges its important role in fostering high-impact research and innovation. Research networking is supported through grants to researchers and research institutions to fund

both discrete events such as conferences and workshops as well as more sustained collaborative relationships such as research networks and clusters.

#### *Research dissemination and knowledge translation*

This program activity support the effective dissemination of social sciences and humanities research results, both within and beyond academia. Through grants to researchers and research institutions, it helps to ensure that research results are accessible to potential users, through both dissemination and engagement activities. Accessibility includes both the availability of research results to a range of audiences through publications (research publishing), as well as the tailoring of research results to the needs of potential users (knowledge translation).

#### **Strategic Outcome**

Institutional environment: a strong Canadian science and research environment.

#### **Program Activity Descriptions**

*Indirect costs of research*

In Canada, the provincial and federal governments jointly support academic research. The provinces provide the basic physical infrastructure and, supported in part by the Canada Health and Social Transfer, direct and indirect operating costs. The federal government funds the direct costs of research, mainly through the three national research granting agencies – the Canadian Institutes of Health Research, the Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council. The term “indirect costs” refers to the central and departmental administrative costs that institutions incur to support research, but are not attributable to specific research projects.

In its 2003 budget, the Government of Canada announced a new program to support the indirect costs associated with the conduct of academic research in institutions that receive research grant funds from any of the three federal granting agencies. This grant program recognizes the growing indirect costs of conducting publicly - funded academic research. The program was created to help post-secondary institutions maximize the investments in research in one of two ways: secure additional support for the indirect costs of conducting research or support their mandates to teach and provide community services. By financing a portion of the indirect costs incurred by post-secondary institutions and their affiliated research hospitals and institutes, the federal government both supports world-class research facilities and addresses the needs of smaller Canadian post-secondary institutions. The Indirect costs program is administered by the SSHRC-hosted Canada Research Chairs secretariat on behalf of the three national research granting agencies.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Standards Council of Canada

#### Strategic Outcome

Efficient and effective voluntary standardization.

#### Program Activity Descriptions

##### *Representation*

The Standards Council manages Canada's participation in the International Organization for Standardization and the International Electrotechnical Commission, two of the world's most important voluntary standardization bodies, and in regional standards organizations. It also encourages the adoption and application of international standards in Canada.

The Standards Council is also a member of a number of regional and international organizations that are developing agreements to ensure the international acceptance of conformity assessment results.

##### *Information*

The Standards Council advises federal, provincial and territorial governments, industry organizations and non-governmental bodies on standards and conformity assessment related aspects of trade and regulatory policy. A major focus is to encourage governments and industries to make greater use of the National Standards System in regulatory activities and trade agreements.

The Standards Council offers Canadians the latest and most comprehensive information on standards, technical regulations and conformity assessment in Canada and around the world through its web site, Information and Research Service and On-site Technical Library. The Standards Council also serves as Canada's World Trade Organization and North America Free Trade Agreement Enquiry Point.

##### *Accreditation*

Conformity assessment is the practice of determining whether a product, service or system meets the require-

ments of a particular standard. The Standards Council accredits six types of conformity assessment organizations: product certification bodies; testing and calibration laboratories; management systems registration bodies; inspection bodies; auditor course providers; and personnel certification bodies.

The Standards Council accredits organizations that develop standards in Canada. Accredited standards development organizations may submit their standards for approval as National Standards of Canada.

### Statistics Canada

#### Strategic Outcome

Canadians have access to objective, high quality, non-partisan statistics, statistical products, services and analysis on Canada's economy and society which fulfill legal requirements, are relevant to policy formulation and decision makers and are responsive to emerging issues.

#### Program Activity Descriptions

##### *Economics statistics*

This program provides micro- and macro-economic statistics and analysis on the entire spectrum of Canadian economic activity, both domestic and international. The program supports various statutory requirements and the statistics are vital for economic policy making by the Bank of Canada, Finance Canada, Industry Canada, Foreign Affairs and International Trade, Transport Canada, Agriculture and Agri-Food Canada and several other federal and provincial departments and agencies. The program outputs are also widely used in the private sector. The information includes statistics on: gross domestic product; production, costs, sales, productivity and prices for the full gamut of industrial sectors; the flows and stocks of fixed and financial capital assets; international trade and finance; the extent of foreign ownership in



Canada's economy; federal, provincial and municipal government revenues, expenditures and employment; environmental issues related to pollution, natural assets and activities aimed at reducing environmental damage; consumer and industrial price inflation; science and technology; and research and development activity.

#### *Social statistics*

This program provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors affecting labour supply, health and factors influencing it; and information on topics of specific social policy concern. This program also provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society.

#### *Census, demography and aboriginal statistics*

This program provides statistical information on the Canadian population, its demographic characteristics and conditions, and their changes over time. This program also provides statistical information from the quinquennial Census of Population. The Census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed information needed on subgroups of the population and for small geographic areas, which cannot be generated

through sample surveys. Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces. Also, every five years, a Census of Agriculture provides data on: number and type of farms; farm operators; business operating arrangements; land and land management practices; capital investments; farm vehicles, machinery and equipment; and hired agricultural labour. This program also provides information on the socio-economic conditions and well-being of Aboriginal Peoples.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Total available for use						
\$	\$	\$	\$	\$		\$	\$	\$	
...	320,060,817	...	...	320,060,817	1				
...	...	47,015,534	...	47,015,534	1a				
...	...	44,005,769	...	44,005,769	1b				
...	...	1	...	1	1c				
...	...	2,351,134	...	2,351,134					
...	...	24,762,792	...	24,762,792					
...	...	19,681,300	...	19,681,300					
...	...	15,537,622	...	15,537,622					
...	...	34,682,700	...	34,682,700					
...	...	(97,752)	...	(97,752)					
...	...	(6,545,881)	...	(6,545,881)					
...	...	...	...	...					
...	...	...	...	...					
...	...	...	...	...					
...	...	...	...	...					
...	...	...	...	...					
...	...	...	...	...					
...	320,060,817	91,021,304	86,196,915	497,279,036		459,221,430	38,057,606	423,483,431	
...	9,373,000	...	...	9,373,000	5				
...	...	3,794,800	...	3,794,800	5a				
...	...	1	...	1	5b				
...	...	...	...	...	5c				
...	...	1	...	1					
...	...	6,545,881	...	6,545,881					
...	...	1,449,000	...	1,449,000					
...	...	3,135,000	...	3,135,000					
...	9,373,000	3,794,802	11,129,881	24,297,683		19,129,404	5,168,279	17,695,140	
...	596,994,609	...	...	596,994,609	10				
...	...	85,724,445	...	85,724,445	10a				
...	...	189,218,434	...	189,218,434	10b				
...	...	2,400,000	...	2,400,000					
...	...	751,481,487	...	751,481,487					
...	...	(2,351,134)	...	(2,351,134)					
...	...	(1,449,000)	...	(1,449,000)					
...	...	...	...	...					
...	...	...	...	...					
...	...	...	...	...					
...	...	...	...	...					
...	596,994,609	274,942,879	749,981,353	1,621,918,841		1,165,922,292	455,996,549	560,522,638	
...	49,373,558	...	16,100,013	65,473,571	(S)	65,473,571	...	56,552,717	
...	78,422	...	(784)	77,638	(S)	77,638	...	70,322	



	...	83,915,000	23,685,000	8,898,678	116,498,678	(S)	Liabilities under the <i>Canada Small Business Financing Act</i>	116,498,678	...	110,338,720
	...	29,000,000	...	(1,000,000)	28,000,000	(S)	Grant to CANARIE Inc. to operate and develop the next generation of Canada's Advanced Research Network (CANet 5)	28,000,000	...	28,000,000 <sup>(2)</sup>
	...	10,000,000	...	4,951,000	14,951,000	(S)	Grant to the Perimeter Institute for Theoretical Physics	14,951,000	...	13,495,600 <sup>(2)</sup>
	152,435,982	(1,202,512)	...	1,202,512	152,435,982	(S)	Canadian Intellectual Property Office Revolving Fund	(1,319,855)	...	(12,926,451)
	...	1,650,000	(1,150,000)	(310,965)	189,035	(S)	Liabilities under the <i>Small Business Loans Act</i>	189,035	...	603,070
	...	...	165,592,868	(49,381,355)	116,011,513	(S)	Community Adjustment Fund	116,011,513	...	...
	...	...	500,000,000	...	500,000,000	(S)	Improving Infrastructure at Universities and Colleges	500,000,000	...	...
	...	88,800,000	...	(5,900,000)	82,900,000	(S)	Grant to Genome Canada	82,900,000	...	29,500,000
	...	...	2,000	(2,000)	...	(S)	Minister of State (Small Business and Tourism)—Motor car allowance	...	...	...
	...	...	2,000	(2,000)	...	(S)	Minister of State (Science and Technology)—Motor car allowance	...	...	...
	209,092	...	...	191,123	400,215	(S)	Spending of proceeds from the disposal of surplus Crown assets	131,236	77,856	191,123
	...	...	...	441,172	441,172	(S)	Refunds of amounts credited to revenues in previous years	441,172	...	910,691
	...	...	...	9,917	9,917	(S)	Losses on foreign exchange	9,917	...	...
	152,645,074	1,188,042,894	1,057,890,853	822,305,460	3,220,884,281		Total budgetary	2,567,637,031	499,300,290	153,946,960
	...	300,000	...	...	300,000	L15	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)	...	300,000	...
	...	500,000	...	...	500,000	L20	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)	...	500,000	...
	1,950,000	...	...	...	1,950,000	L97b	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)	...	1,950,000	...
	1,950,000	800,000	...	...	2,750,000		Total non-budgetary	800,000	1,950,000	...
	152,645,074	1,188,042,894	1,057,890,853	822,305,460	3,220,884,281		Total Department—Budgetary	2,567,637,031	499,300,290	153,946,960
	1,950,000	800,000	...	...	2,750,000		Non-budgetary	...	800,000	1,950,000
	...	208,038,769	...	...	208,038,769	25	Canadian Space Agency	...	...	...
	...	...	6,617,033	...	6,617,033	25b	Operating expenditures	...	...	...
	...	...	500,000	...	500,000		Transfer of \$500,000 from Industry Vote 30	...	...	...
	...	...	5,422,691	...	5,422,691		Transfer from: Vote 30	...	...	...
	...	...	9,655,500	...	9,655,500		TB Vote 15 <sup>(1)</sup>	...	...	...
	...	...	1,400,446	...	1,400,446		TB Vote 25 <sup>(1)</sup>	...	...	...
	...	...	7,000,000	...	7,000,000		TB Vote 30 <sup>(1)</sup>	...	...	...
	...	...	(2,000,000)	...	(2,000,000)		TB Vote 35 <sup>(1)</sup>	...	...	...
	...	208,038,769	6,617,033	21,978,637	236,634,439		Transfer to Vote 35	...	...	...
	...	90,082,000	...	...	90,082,000	30	Total—Vote 25	217,973,366	18,661,073	196,617,092
	...	...	(500,000)	...	(500,000)		Capital expenditures	...	...	...
	...	90,082,000	...	(500,000)	89,582,000		Transfer to Vote 25	...	...	...
	...	...	(500,000)	...	(500,000)		Total—Vote 30	77,011,783	12,570,217	56,913,048

## Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	47,063,000	...	47,063,000	35	Grants and contributions			
...	...	...	1	35b	Transfer of \$1,800,000 from Industry Vote 25			
...	...	...	1	35c	Transfer of \$200,000 from Industry Vote 25			
...	...	2,000,000	2,000,000		Transfer from Vote 25			
...	47,063,000	2	49,063,002		Total—Vote 35	38,491,689	10,571,313	43,023,239
...	...	...	...	(S)	Contributions to employee benefit plans			
...	9,903,821	1,173,432	11,077,253	(S)	Spending of proceeds from the disposal of surplus Crown assets	11,077,253	...	9,415,644
19,209	...	11,694	30,903			19,235	11,668	10,409
<b>19,209</b>	<b>355,087,590</b>	<b>6,617,035</b>	<b>386,387,597</b>		<b>Total Agency—Budgetary</b>	<b>344,573,326</b>	<b>41,802,603</b>	<b>305,979,432</b>
<b>Canadian Tourism Commission</b>								
...	83,526,219	...	83,526,219	40	Program expenditures			
...	...	1,575,585	1,575,585		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	20,000,000	20,000,000		TB Vote 35 <sup>(1)</sup>			
...	83,526,219	21,575,585	105,101,804		Total—Vote 40	105,101,803	1	82,656,219
<b>...</b>	<b>83,526,219</b>	<b>21,575,585</b>	<b>105,101,804</b>		<b>Total Agency—Budgetary</b>	<b>105,101,803</b>	<b>1</b>	<b>82,656,219</b>
<b>Copyright Board</b>								
...	2,339,604	...	2,339,604	45	Program expenditures			
...	...	...	1	45a	Transfer of \$215,000 from Industry Vote 1, and \$215,000 from Canadian Heritage Vote 1			
...	...	215,000	215,000		Transfer from: Vote 1			
...	...	215,000	215,000		Vote 1 (Canadian Heritage)			
...	...	64,266	64,266		TB Vote 15 <sup>(1)</sup>			
...	...	115,850	115,850		TB Vote 25 <sup>(1)</sup>			
...	2,339,604	1	2,949,721		Total—Vote 45	2,479,796	469,925	2,428,885
...	284,683	...	251,296	(S)	Contributions to employee benefit plans			
...	...	(33,387)	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	251,296	...	249,170
...	...	414	414			...	414	...
<b>...</b>	<b>2,624,287</b>	<b>1</b>	<b>3,201,431</b>		<b>Total Agency—Budgetary</b>	<b>2,731,092</b>	<b>469,925</b>	<b>2,678,055</b>
<b>National Research Council of Canada</b>								
...	397,574,485	...	397,574,485	50	Operating expenditures			
...	...	201,918	201,918	50a	Operating expenditures			

50b Transfer of \$2,123,500 from Industry Vote 60, and  
\$38,500 from National Defence Vote 5  
50c Transfer of \$250,000 from Public Safety and Emergency  
Preparedness Vote 30

Transfer from: Vote 5 (National Defence)  
Vote 30 (Public Safety and Emergency  
Preparedness)  
Vote 60  
TB Vote 15 (1)  
TB Vote 25 (1)  
TB Vote 30 (1)

Transfer to: Vote 1 (Treasury Board)  
Vote 60  
Vote 70

Total—Vote 50

Capital expenditures  
Capital expenditures  
Transfer from TB Vote 35 (1)

Total—Vote 55

Grants and contributions

Transfer of \$8,215,750 from Industry Vote 50  
Transfer of \$120,000 from Industry Vote 50, and  
\$261,862 from Natural Resources Vote 5  
Transfer from: Vote 5 (Natural Resources)  
Vote 50  
TB Vote 35 (1)

Transfer to Vote 50

Total—Vote 60

Contributions to employee benefit  
plans

(S) Spending of revenues pursuant to paragraph 5(1)(e)  
of the *National Research Council Act*:  
Unspent amount at beginning of year  
Amount received during the year

Total

(S) Spending of proceeds from the disposal of surplus  
Grown assets

(S) Collection agency fees  
Appropriations not required for the current year

Total Agency—Budgetary

Natural Sciences and Engineering Research  
Council

65 Operating expenditures  
65a Operating expenditures

## Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	...	...	1,089,180				
...	...	...	2,008,391				
...	...	...	1,062,386				
...	...	...	(410,000)				
...	41,394,069	682,837	3,749,957		42,109,634	3,717,229	43,700,637
...	922,904,750	...	...	70			...
...	...	59,731,875	...	70a			
...	...	...	...	70b			
...	...	1	...	1			
...	...	...	250,000	1			
...	...	...	814,467				
...	...	...	1,000,000				
...	...	...	300,000				
...	...	...	3,000,000				
...	...	...	410,000				
...	...	...	16,500,000				
...	...	...	(490,500)				
...	922,904,750	59,731,877	21,783,967		1,004,173,718	246,876	981,849,898
...	4,104,154	...	858,670	(S)			
...	...	...	...	(S)	4,962,824	...	4,258,637
273	...	...	875		1,106	...	42
273	968,402,973	60,414,714	26,393,469		1,051,247,282	3,964,105	42 1,029,809,172
...	1,860,519	...	...	75			
...	...	...	71,992				
...	...	...	77,300				
...	...	...	6,478				
...	1,860,519	...	155,770		1,231,564	784,725	1,566,000

...	151,048	...	(14,793)	136,255	(S)	Contributions to employee benefit plans	...	136,255	...	125,468
160	...	...	...	160	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	160	...
<b>160</b>	<b>2,011,567</b>	...	<b>140,977</b>	<b>2,152,704</b>		<b>Total Agency—Budgetary</b>		<b>1,367,819</b>	<b>784,885</b>	<b>1,691,468</b>
<b>Social Sciences and Humanities Research Council</b>										
...	23,016,294	...	...	23,016,294	80	Operating expenditures	...	...	...	...
...	...	841,466	...	841,466	80a	Transfer of \$10,000 from Canadian Heritage Vote 1	...	...	...	...
...	...	...	10,000	10,000		Transfer from: Vote 1 (Canadian Heritage)	...	...	...	...
...	...	...	526,050	526,050		TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	...	...	823,259	823,259		TB Vote 25 <sup>(1)</sup>	...	...	...	...
...	...	...	630,298	630,298		TB Vote 30 <sup>(1)</sup>	...	...	...	...
...	23,016,294	841,466	1,989,607	25,847,367		Total—Vote 80	...	24,035,113	1,812,254	25,245,220
...	627,202,000	...	...	627,202,000	85	Grants	...	...	...	...
...	...	30,959,000	...	30,959,000	85a	Transfer of \$347,684 from Canadian Heritage Vote 5	...	...	...	651,748,701
...	...	1	...	1	85b	Transfer of \$251,036 from Canadian Heritage Vote 5	...	...	...	...
...	...	...	598,720	598,720		Transfer from: Vote 5 (Canadian Heritage)	...	2,938,943	...	2,532,875
...	...	...	7,000,000	7,000,000		TB Vote 35 <sup>(1)</sup>	...	...	...	...
...	...	...	(893,312)	(893,312)		Transfer to Vote 1 (National Defence)	...	...	...	22
...	627,202,000	30,959,001	6,705,408	664,866,409		Total—Vote 85	...	659,459,398	5,407,011	...
...	2,393,141	...	545,802	2,938,943	(S)	Contributions to employee benefit plans	...	...	...	...
...	...	...	22	22	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	...
<b>...</b>	<b>652,611,435</b>	<b>31,800,467</b>	<b>9,240,839</b>	<b>693,652,741</b>		<b>Total Agency—Budgetary</b>		<b>686,433,454</b>	<b>7,219,265</b>	<b>22 679,546,796</b>
<b>Standards Council of Canada</b>										
...	7,129,000	...	...	7,129,000	90	Payments to the Standards Council of Canada	...	7,129,000	...	7,129,000
<b>...</b>	<b>7,129,000</b>	<b>...</b>	<b>...</b>	<b>7,129,000</b>		<b>Total Agency—Budgetary</b>		<b>7,129,000</b>	<b>...</b>	<b>7,129,000</b>
<b>Statistics Canada</b>										
...	391,909,486	...	...	391,909,486	95	Program expenditures	...	...	...	...
...	...	2,373,746	...	2,373,746	95a	Program expenditures	...	...	...	...
...	...	31,028	...	31,028	95b	Program expenditures	...	...	...	...
...	...	...	22,960,514	22,960,514		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	...	...	26,022,047	26,022,047		TB Vote 25 <sup>(1)</sup>	...	...	...	...
...	...	...	16,960,334	16,960,334		TB Vote 30 <sup>(1)</sup>	...	...	...	...
...	...	...	(24,128)	(24,128)		Transfer to Vote 1 (Treasury Board)	...	...	...	...
...	391,909,486	2,404,774	65,918,767	460,233,027		Total—Vote 95	...	432,104,779	28,128,248	424,931,619



## Concluded

Available from previous years	Source of authorities					Vote	Disposition of authorities				
	As shown in			Total available for use	Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers								
\$	\$	\$	\$	\$	(S)	Contributions to employee benefit plans	\$	\$	\$	\$	
...	62,481,221	...	14,502,888	76,984,109	(S)	Spending of proceeds from the disposal of surplus Crown assets	76,984,109	...	...	72,406,060	
...	...	...	4,063	4,063	(S)		4,063	...	...	22,973	
...	454,390,707	2,404,774	80,425,718	537,221,199		Total Agency—Budgetary	509,092,951	28,128,248	...	497,360,652	
222,251,287	4,418,985,718	1,184,992,965	1,174,781,050	7,001,011,020		Total Ministry—Budgetary	6,206,327,518	594,715,731	199,967,771	4,593,351,781	
1,950,000	800,000	...	...	2,750,000		Non-budgetary	...	800,000	1,950,000	...	
...	...	...	...	...			...	...	...	...	
...	...	...	...	...			...	...	...	...	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiative

Treasury Board Vote 15—Compensation adjustments

Treasury Board Vote 25—Operating budget carry forward

Treasury Board Vote 30 – Paylist requirements.

Treasury Board Vote 35 -- Budget implementation in

(2) Amends reporting in previous year's Public Accounts

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities used in the current year for use	authorities used in the current year	\$	authorities used in the current year for use	authorities used in the current year	\$	authorities used in the current year for use	authorities used in the current year	\$	authorities used in the current year for use	authorities used in the current year	\$	authorities used in the current year for use	authorities used in the current year	\$	authorities used in the current year for use	authorities used in the current year	\$
<b>Department</b>																		
Canada's research and innovation capacity	7,881,395	6,634,898		...	...	...	1,264,498,500	1,264,498,500		...	...	...	...	...	...	1,272,379,895	1,271,133,398	
Industrial technologies office—Special operating agency	17,133,906	14,504,747		...	...	...	334,182,642	204,322,787		...	...	...	...	...	...	351,316,548	218,827,534	
Global reach and agility in targeted canadian industries—																		
Budgetary	53,387,363	52,443,978		...	...	...	147,066,697	72,141,956		...	...	...	...	...	...	200,454,060	124,585,934	
Non-budgetary	...	...		...	...	...	...	...		...	...	...	...	...	...	2,750,000	...	
Community, economic and regional development	38,226,440	26,701,685		153,000	121,687		536,934,551	308,863,553		...	...	...	...	...	...	572,313,991	335,686,925	
Entrepreneurial economy	15,987,401	10,761,471		1,205,000	1,102,306		129,587,713	129,056,031		...	...	...	...	...	...	146,780,114	140,919,808	
Marketplace frameworks and regulations for spectrum, telecommunications and the online economy	100,613,034	99,617,349		7,669,180	3,651,714		7,155,500	7,107,756		...	...	...	...	...	...	115,437,714	110,376,819	
Internal services	171,719,791	170,833,560		7,284,521	6,956,206		...	...		...	...	...	...	...	...	179,004,312	177,789,766	
Knowledge advantage in targeted Canadian industries	8,923,950	5,534,003		...	...	...	59,368,331	36,856,018		...	...	...	...	...	...	68,292,281	42,390,021	
Marketplace frameworks and regulations	401,999,987	226,935,380		1,141,120	1,096,742		...	...		193,956,538	184,810,017	...	...	...	...	209,184,569	43,222,105	
Competition law enforcement and advocacy	59,418,592	57,436,578		725,000	581,005		...	...		10,500,000	10,274,000	...	...	...	...	49,643,592	47,743,583	
(Communications research centre Canada	53,833,220	53,764,233		6,119,862	5,619,744		...	...		10,646,053	10,646,053	...	...	...	...	49,307,029	48,737,924	
Consumer affairs program	3,510,716	3,498,214		...	...		1,690,000	1,640,784		...	...	...	...	...	...	5,200,716	5,138,998	
Security and prosperity partnership of North America—Canadian secretariat	1,569,460	1,084,216		...	...		...	...		...	...	...	...	...	...	1,569,460	1,084,216	
<b>Sub-total</b>	931,205,255	729,750,312		24,297,683	19,129,404		2,480,483,934	2,034,487,385		215,102,591	205,730,070	...	...	...	...	3,220,884,281	2,567,637,031	
Budgetary	...	...		...	...		...	...		...	...	...	...	...	...	2,750,000	...	
Non-budgetary	...	...		...	...		...	...		...	...	...	...	...	...	...	...	
Revenues netted against expenditures	(215,102,591)	(205,730,070)		...	...		...	...		(215,102,591)	(205,730,070)	...	...	...	...	...	...	
<b>Total Department—</b>	<b>716,102,664</b>	<b>524,020,242</b>		<b>24,297,683</b>	<b>19,129,404</b>		<b>2,480,483,934</b>	<b>2,034,487,385</b>		<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,220,884,281</b>	<b>2,567,637,031</b>	
<b>Budgetary</b>	<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>2,750,000</b>	<b>...</b>	
<b>Non-budgetary</b>	<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>		<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	
<b>Canadian Space Agency</b>																		
Space science and exploration	114,830,787	109,926,004		38,914,000	30,993,695		14,990,002	12,683,143		...	...	...	...	...	...	168,734,789	153,602,842	
Space based earth observation	33,960,946	30,765,790		43,798,000	37,841,977		9,494,000	6,899,482		...	...	...	...	...	...	87,252,946	75,507,249	

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Generic technological activities in support of earth observation, space science and exploration and satellite communications	42,231,489	32,948,231	1,561,000	1,635,813	11,194,000	8,368,815	...	...	...	...	54,986,489	42,952,859
Internal services	42,315,732	41,924,174	3,592,000	4,992,423	...	...	...	...	...	...	45,907,732	46,916,597
Satellite communications	6,543,934	8,571,301	1,717,000	1,547,875	12,331,000	9,532,476	...	...	...	...	20,591,934	19,657,652
Space awareness and learning	7,859,707	4,928,354	...	...	1,054,000	1,007,773	...	...	...	...	8,913,707	5,936,127
<b>Total Agency—Budgetary</b>	<b>247,742,595</b>	<b>229,069,854</b>	<b>89,582,000</b>	<b>77,011,783</b>	<b>49,063,002</b>	<b>38,491,689</b>	...	...	...	...	<b>386,387,597</b>	<b>344,573,326</b>
<b>Canadian Tourism Commission—Budgetary</b>	<b>105,101,804</b>	<b>105,101,803</b>	...	...	...	...	...	...	...	...	<b>105,101,804</b>	<b>105,101,803</b>
<b>Copyright Board</b>												
Copyright tariff setting and issuance of licences	2,753,230	2,731,092	...	...	...	...	...	...	...	...	2,753,230	2,731,092
Internal services	448,201	...	...	...	...	...	...	...	...	...	448,201	...
<b>Total Agency—Budgetary</b>	<b>3,201,431</b>	<b>2,731,092</b>	...	...	...	...	...	...	...	...	<b>3,201,431</b>	<b>2,731,092</b>
<b>National Research Council of Canada</b>												
Research and development	458,546,908	409,236,415	34,385,500	33,307,455	63,341,000	55,347,209	...	...	...	...	556,273,408	497,891,079
Technology and industry support	118,094,468	94,633,718	...	...	209,859,001	215,142,034	...	...	...	...	327,193,469	309,775,752
Internal services	86,251,145	104,898,325	18,211,700	17,901,571	1,379,112	547,033	...	...	...	...	105,841,957	123,346,929
<b>Total Agency—Budgetary</b>	<b>662,892,521</b>	<b>608,768,458</b>	<b>52,597,200</b>	<b>51,209,026</b>	<b>274,579,113</b>	<b>271,036,276</b>	...	...	...	...	<b>990,068,834</b>	<b>931,013,760</b>
<b>Natural Sciences and Engineering Research Council</b>												
Fund basic research	5,783,165	4,814,961	...	...	359,292,469	358,080,114	...	...	...	...	365,075,634	362,895,075
Attract and retain faculty	946,211	1,135,455	...	...	164,281,500	153,456,672	...	...	...	...	165,227,711	154,592,127
Support students and fellows	2,539,966	2,597,546	...	...	166,292,000	157,264,789	...	...	...	...	168,831,966	159,862,335
Fund university-industry-government partnerships	5,904,897	6,131,292	...	...	104,593,750	113,749,447	...	...	...	...	110,498,647	119,880,739
Fund research in strategic areas	2,629,936	2,246,705	...	...	121,561,000	101,722,213	...	...	...	...	124,190,936	103,968,918
Support for research equipment and major resources	1,021,203	865,483	...	...	39,278,000	73,340,208	...	...	...	...	40,299,203	74,205,691

Support commercialization	1,912,841	1,480,081	...	...	42,592,875	39,995,539	...	...	44,505,716	41,475,620
Internal services	29,995,379	27,736,169	...	...	...	...	...	...	29,995,379	27,736,169
Promote science and engineering	57,237	65,872	...	...	6,529,000	6,564,736	...	...	6,586,237	6,630,608
<b>Total Agency—Budgetary</b>	<b>50,790,835</b>	<b>47,073,564</b>	...	...	<b>1,004,420,594</b>	<b>1,004,173,718</b>	...	...	<b>1,055,211,429</b>	<b>1,051,247,282</b>
<b>Registry of the Competition Tribunal</b>										
Process cases	1,779,704	881,362	...	...	...	...	...	...	1,779,704	881,362
Internal services	373,000	486,457	...	...	...	...	...	...	373,000	486,457
<b>Total Agency—Budgetary</b>	<b>2,152,704</b>	<b>1,367,819</b>	...	...	...	...	...	...	<b>2,152,704</b>	<b>1,367,819</b>
<b>Social Sciences and Humanities Research Council</b>										
Indirect costs of research	189,141	328,300	...	...	328,284,188	324,608,188	...	...	328,473,329	324,936,488
Fellowships, scholarships and prizes	2,017,054	1,655,072	...	...	114,838,500	115,736,005	...	...	116,855,554	117,394,077
Investigator-framed research (theme area and subject defined by researcher(s))	3,445,663	3,341,347	...	...	82,041,700	82,383,186	...	...	85,487,363	85,724,533
Canada research chairs	2,424,039	1,619,002	...	...	59,082,500	54,058,767	...	...	61,506,539	55,677,769
Strategic research development	868,785	671,544	...	...	26,012,700	24,965,842	...	...	26,881,485	25,637,386
Research networking	213,367	309,069	...	...	24,897,900	25,687,763	...	...	25,111,267	25,996,832
Targeted research and training initiatives	1,557,259	1,337,445	...	...	22,201,621	22,399,190	...	...	23,758,880	23,736,635
Internal services	17,695,100	17,430,133	...	...	...	...	...	...	17,695,100	17,430,133
Research dissemination and knowledge translation	375,924	279,144	...	...	7,507,300	9,620,457	...	...	7,883,224	9,899,601
<b>Total Agency—Budgetary</b>	<b>28,786,332</b>	<b>26,974,056</b>	...	...	<b>664,866,409</b>	<b>659,459,398</b>	...	...	<b>693,652,741</b>	<b>686,433,454</b>
<b>Standards Council of Canada—Budgetary</b>	<b>7,129,000</b>	<b>7,129,000</b>	...	...	...	...	...	...	<b>7,129,000</b>	<b>7,129,000</b>
<b>Statistics Canada</b>										
Economics statistics	224,794,635	214,936,781	...	...	...	...	24,496,883	24,808,365	200,297,752	190,128,416
Social statistics	204,062,100	186,722,803	...	...	561,000	560,800	59,871,495	50,788,179	144,751,605	136,495,424
Census, demography and aboriginal statistics	129,764,429	116,805,127	...	...	...	...	29,439,404	23,659,423	100,325,025	93,145,704
Internal services	98,039,034	93,013,966	...	...	...	...	6,192,217	3,690,559	91,846,817	89,323,407
Sub-total	656,660,198	611,478,677	...	...	561,000	560,800	119,999,999	102,946,526	537,221,199	509,092,951
Revenues netted against expenditures	(119,999,999)	(102,946,526)	...	...	...	...	(119,999,999)	(102,946,526)	...	...
<b>Total Agency—Budgetary</b>	<b>536,660,199</b>	<b>508,532,151</b>	...	...	<b>561,000</b>	<b>560,800</b>	...	...	<b>537,221,199</b>	<b>509,092,951</b>
<b>Total Ministry—Budgetary</b>	<b>2,360,560,085</b>	<b>2,060,768,039</b>	166,476,883	147,350,213	4,473,974,052	3,998,209,266	...	...	<b>7,001,011,020</b>	<b>6,206,327,518</b>
<b>Non-budgetary</b>	...	...	...	...	...	...	...	2,750,000	...	...

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	128,600,000	...	...	...	128,600,000	...	...
...	88,800,000	...	(5,900,000)	...	82,900,000	...	...
...	34,500,000	...	(3,546,759)	...	30,953,241	18,953,241	...
...	29,000,000	...	(1,000,000)	...	28,000,000	...	...
...	10,000,000	...	4,951,000	...	14,951,000	...	...
...	8,070,000	...	...	...	8,070,000	...	...
...	6,808,000	...	...	...	6,808,000	...	...
...	5,000,000	...	...	...	5,000,000	...	...
...	550,000	...	(287,500)	...	262,500	19,666	...
...	85,000	...	...	...	85,000	...	...
...	...	16,500,000	...	...	16,500,000	...	...
...	...	...	119,000	...	119,000	...	...
...	311,413,000	16,500,000	(5,664,259)	322,248,741	295,177,756	27,070,985	170,566,684
<b>Contributions</b>							
...	143,574,609	32,942,328	29,574,670	206,091,607	130,916,450	75,175,157	198,812,837
...	83,915,000	23,685,000	8,898,678	116,498,678	116,498,678	...	110,338,720
...	68,750,000	...	...	68,750,000	16,500,000	52,250,000	9,000,000
...	52,855,000	6,513,331	...	59,368,331	36,856,018	22,512,313	39,660,669
...	51,140,000	97,177,035	(31,596,918)	116,720,117	62,035,419	54,684,698	35,782,736
...	37,800,000	...	750,000	38,550,000	38,550,000	...	40,800,000
...	21,760,000	...	(91,900)	21,668,100	21,591,335	76,765	21,451,887
...	18,125,000	...	1,000,000	19,125,000	5,958,359	13,166,641	15,148,700
...	9,774,000	...	1,596,918	11,370,918	11,370,918	...	39,913,074
...	4,513,000	...	(1,000,000)	3,513,000	3,369,919	143,081	1,969,225
...	3,400,000	...	668,242	4,068,242	4,068,242	...	4,111,536



...	1,690,000	...	...	1,690,000	Contributions under the Contributions Program for Non-Profit Consumer and Voluntary Organizations	...	1,640,784	49,216	...	1,647,884
...	1,650,000	(1,150,000)	(310,965)	189,035	(S) Liabilities under the <i>Small Business Loans Act</i>	...	189,035	...	...	603,070
...	...	2,900,000	...	2,900,000	Contributions under the Small Business Internship Program	...	2,368,318	531,682	...	2,816,662
...	...	9,600,000	...	9,600,000	Contributions under the Eastern Ontario development program	...	9,597,206	2,794	...	9,599,800
...	...	3,200,242	(80,130)	3,120,112	Contributions under the Youth employment strategy—Computers for schools	...	3,120,112	...	...	3,327,000
...	...	...	487,900,000	487,900,000	Contributions under the Knowledge Infrastructure program	...	487,900,000	...	...	...
...	...	500,000,000	...	500,000,000	(S) Contributions under the Knowledge Infrastructure program	...	500,000,000	...	...	...
...	...	14,417,714	...	14,417,714	Contributions under the Community access program	...	14,120,635	297,079	...	14,417,714
...	...	...	8,697	8,697	Contributions under the Defence Industries Productivity Program	...	8,697	...	...	371,868
...	...	17,600,000	30,000,000	47,600,000	Contributions under the Marquee Tourism Events Program	...	46,304,981	1,295,019	...	...
...	...	49,838,481	46,684,962	96,523,443	Contributions under the Recreational Infrastructure Program	...	30,000,000	66,523,443	...	...
...	...	11,708,511	...	11,708,511	Contributions under the Infrastructure Canada Program	...	6,243,321	5,465,190	...	11,825,444
...	...	9,563,362	11,888	9,575,250	Contributions under the Youth employment strategy—Community access program	...	9,569,858	5,392	...	8,957,089
...	...	165,592,868	(49,581,355)	116,011,513	Contributions to the Canadian Youth Business Foundation	...	10,000,000	...	...	...
...	...	...	79,418,301	79,418,301	(S) Contributions under the Community Adjustment Fund	...	116,011,513	...	...	...
...	...	781,875	(253,375)	528,500	Contributions under the Broadband Program	...	...	79,418,301	...	...
...	...	...	99,878,224	99,878,224	Contributions to the Ivey Centre for Health Innovation and Leadership	...	528,500	...	...	...
...	...	...	...	99,878,224	Contributions under the Southern Ontario Development Program	...	43,525,352	56,352,872	...	...
...	...	2,200,000	(758,100)	1,441,900	Contributions under the Economic Development Initiative	...	465,979	975,921	...	...
...	...	...	...	...	Items not required for the current year	...	...	...	...	1,910,171
...	498,946,609	946,570,747	712,717,837	2,158,235,193	<b>Total—Contributions</b>	...	1,729,309,629	428,925,564	...	572,366,086
...	810,359,609	963,070,747	707,053,578	2,480,483,934	<b>Total Department</b>	...	2,024,487,385	455,996,549	...	742,932,770

				<b>Canadian Space Agency</b>						
				<b>Grants</b>						
				Class grant program to support research, awareness and learning in space science and technology						
...	3,724,000	2	2,000,000	5,724,002	Contributions	...	5,700,871	23,131	...	3,781,999
...	39,562,000	...	...	39,562,000	Contributions to the Canada/European Space Agency (cooperation Agreement)	...	30,433,818	9,128,182	...	34,860,240
...	3,527,000	...	...	3,527,000	Contributions to the Cascade technology demonstration/enhanced-polar outflow probe small satellite (CASSIOPE Mission)	...	2,107,000	1,420,000	...	4,100,000

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	250,000	...	250,000	250,000	...	...	281,000
...	43,339,000	...	43,339,000	32,790,818	10,548,182	...	39,241,240
...	47,063,000	2	2,000,000	38,491,689	10,571,313	...	43,023,239
<b>National Research Council of Canada</b>							
<b>Grants</b>							
...	1,069,000	...	1,089,000	1,075,845	13,155	...	1,069,000
...	...	...	161,250	138,750	22,500	...	231,250
...	1,069,000	...	1,250,250	1,214,595	35,655	...	1,300,250
<b>Contributions</b>							
...	70,663,000	24,000,000	111,240,000	204,409,871	1,493,129	...	75,241,749
...	44,077,000	...	...	44,000,000	77,000	...	43,500,000
...	13,228,000	...	(1,809,000)	10,679,646	739,354	...	10,518,760
...	11,568,000	1	361,862	10,732,164	1,197,699	...	11,243,020
...	139,536,000	24,000,001	109,792,862	269,821,681	3,507,182	...	140,503,529
...	140,605,000	24,000,001	109,974,112	271,036,276	3,542,837	...	141,803,779
<b>Natural Sciences and Engineering Research Council</b>							
<b>Grants</b>							
...	818,394,000	33,200,002	5,283,967	856,877,967	2	...	901,798,274
...	42,580,000	...	14,000,000	56,433,126	146,874	...	40,059,364
...	40,200,000	...	...	40,200,000	...	...	...
...	14,550,750	...	14,550,750	14,550,750	...	...	2,050,750
...	4,580,000	...	2,500,000	6,880,000	...	...	4,260,000
...	2,800,000	...	...	2,700,000	100,000	...	...
...	...	19,117,125	...	19,117,125	...	...	26,657,635
...	...	7,414,750	...	7,414,750	...	...	7,023,875
...	922,904,750	59,731,877	21,783,967	1,004,173,718	246,876	...	981,849,898

Social Sciences and Humanities Research Council

<b>Grants</b>									
...	314,055,000	15,000,001	(770,812)	328,284,189	...	324,608,188	3,676,001	...	328,251,990
...	229,613,500	11,050,000	476,220	241,139,720	...	239,834,809	1,304,911	...	251,239,117
...	68,983,500	...	7,000,000	75,983,500	...	75,707,401	276,099	...	67,348,594
...	11,800,000	...	...	11,800,000	...	11,800,000	...	...	...
...	2,750,000	...	...	2,750,000	...	2,600,000	150,000	...	...
...	...	3,926,000	...	3,926,000	...	3,926,000	...	...	3,926,000
...	...	983,000	...	983,000	...	983,000	...	...	983,000
...	627,202,000	30,959,001	6,705,408	664,866,409	...	659,459,398	5,407,011	...	651,748,701
<b>Statistics Canada Contributions</b>									
...	561,000	...	...	561,000	...	560,800	200	...	560,800
...	561,000	...	...	561,000	...	560,800	200	...	560,800
...	2,548,695,359	1,077,761,628	847,517,065	4,473,974,052	...	3,998,209,266	475,764,786	...	2,561,919,187

(S) Statutory transfer payment.

## Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Department</b>			
<b>Budgetary (spendable revenues)</b>			
Marketplace frameworks and regulations	193,956,538	184,810,017	187,486,612
Competition law enforcement and advocacy	10,500,000	10,274,000	10,556,000
Communications research centre Canada	10,646,053	10,646,053	10,809,996
<b>Total Department—Budgetary</b>	<b>215,102,591</b>	<b>205,730,070</b>	<b>208,852,608</b>
<b>Statistics Canada</b>			
<b>Budgetary (spendable revenues)</b>			
Economics statistics	24,496,883	24,808,365	22,652,129
Social statistics	59,871,495	50,788,179	73,363,470
Census, demography and aboriginal statistics	29,439,404	23,659,423	23,827,311
Internal services	6,192,217	3,690,559	...
<b>Total Agency—Budgetary</b>	<b>119,999,999</b>	<b>102,946,526</b>	<b>119,842,910</b>
<b>Total Ministry— Budgetary</b>	<b>335,102,590</b>	<b>308,676,596</b>	<b>328,695,518</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Other revenues—</b>		
Return on investments— <sup>(1)</sup>		
Loans, investments and advances— Business Development Bank of Canada—Dividends <i>Atlantic Provinces Power Development Act</i>	16,830,797	16,487,645
	93,856	129,358
	16,924,653	16,617,003
<b>Refunds of previous years' expenditures—</b>		
Refunds of previous years' expenditures Repayable contributions	3,503,580	577,794
Sundries	14,234,956	11,334,883
Adjustments to prior year's payables	2,376,384	2,069,333
	15,048,814	15,327,729
	35,163,734	29,309,739
<b>Sales of goods and services—</b>		
Rights and privileges—		
Fees for the registration of trademarks, patents and copyrights	146,383,301	144,559,815
Royalties	1,714,848	1,342,056
Penalties	...	4,962,075
Licence fees	22,326,313	25,616,951
	170,424,462	176,480,897
<b>Services of a regulatory nature—</b>		
Inspection fees	831,188	881,803
Other services	49,270,854	49,786,654
	50,102,042	50,668,457
<b>Services of a non-regulatory nature</b>	<b>12,824,286</b>	<b>13,545,647</b>
<b>Sales of goods and information products—</b>		
Sales of information products	280,562	292,041
<b>Other fees and charges—</b>		
Fees from <i>Small Business Loans Act</i>	30,000	153,648
Fees from <i>Canada Small Business Financing Act</i>	54,194,092	50,329,969
Fees from capital leasing pilot project	259,129	466,997
User charges	597,957	678,028
Deferred revenues	221,101,238	4,468,993,991
Sundries	3,083,142	2,824,575
	279,265,558	4,523,447,708
	512,896,910	4,764,434,250
Proceeds from the disposal of surplus Crown assets	191,123	209,092

# Revenues—Continued

	Current year	Previous year
	\$	\$
Miscellaneous revenues—		
Net gain on exchange	...	14,318
Fines— <i>Competition Act</i> and consumer products (various acts)		
Loans	13,357,329	14,627,444
Contingently recoverable payments	4,135,917	5,454,219
Interest on overdue accounts receivables	155,066,966	138,375,222
Deferred revenues	1,334,519	825,380
Sundries	...	712
	10,688,917	6,603,742
	184,583,648	165,901,037
<b>Total Department</b>	<b>749,760,068</b>	<b>4,976,471,121</b>
<b>Canadian Space Agency</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	69,017	50,042
Adjustments to prior year's payables	344,289	602,464
	413,306	652,506
Sales of goods and services—		
Rights and privileges—		
Royalties revenues	1,113,430	3,871,804
Services of a non-regulatory nature	1,660,161	2,572,065
	2,773,591	6,443,869
Proceeds from the disposal of surplus Crown assets	11,694	19,209
Miscellaneous revenues—		
Net gain on exchange	12,896	11,334
Other	463,788	382,447
	476,684	393,781
<b>Total Agency</b>	<b>3,675,275</b>	<b>7,509,365</b>
<b>Copyright Board</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	14,676	1,486
Proceeds from the disposal of surplus Crown assets	414	...
<b>Total Agency</b>	<b>15,090</b>	<b>1,486</b>

	Current year	Previous year
	\$	\$
<b>National Research Council of Canada</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Repayment for goods and services not provided and other miscellaneous refunds	512,557	742,399
Adjustments to prior year's payables	673,160	1,040,205
	1,185,717	1,782,604
Sales of goods and services—		
Rights and privileges—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	9,754,067	9,018,872
Lease and use of public property—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	4,524,217	4,220,249
Services of a non-regulatory nature—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	1,659,082	1,242,578
Sales of goods and information products—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	11,689,981	11,280,853
Other fees and charges—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	56,500,233	66,016,402
Sundries	209,214	248,223
	56,709,447	66,264,625
	84,336,794	92,027,177
Proceeds from the disposal of surplus Crown assets	282,124	167,210
Miscellaneous revenues	160,332	...
<b>Total Agency</b>	<b>85,964,967</b>	<b>93,976,991</b>
<b>Natural Sciences and Engineering Research Council</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	15,277	3,523
Repayment of grants and scholarships	609,663	383,563
Adjustments to prior year's payables	169,982	83,499
	794,922	470,585



**Revenues—Concluded**

	Current year		Previous year	
	\$		\$	
Sales of goods and services—				
Other fees and charges	35		85	
Proceeds from the disposal of surplus Crown assets	875		273	
Miscellaneous revenues	1,186		3,481	
<b>Total Agency</b>	<b>797,018</b>		<b>474,424</b>	
<b>Registry of the Competition Tribunal</b>				
Other revenues—				
Refunds of previous years' expenditures	1,581		1,943	
Proceeds from the disposal of surplus Crown assets	...		160	
<b>Total Agency</b>	<b>1,581</b>		<b>2,103</b>	
<b>Social Sciences and Humanities Research Council</b>				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds—Operating expenditures	2,465		145,322	
Refunds—Transfer payments	3,166,410		2,476,318	
Adjustments to prior year's payables	136,174		137,326	
Proceeds from the disposal of surplus Crown assets	3,305,049		2,758,966	
Miscellaneous revenues	22		...	
	1,039		1,504	
<b>Total Agency</b>	<b>3,306,110</b>		<b>2,760,470</b>	
<b>Statistics Canada</b>				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	305,040		429,400	
Adjustments to prior year's payables	612,242		638,353	
	917,282		1,067,753	
Sales of goods and services—				
Sales of goods and information products	101,199,047		119,894,308	
Proceeds from the disposal of surplus Crown assets	4,063		22,973	
Miscellaneous revenues—				
Miscellaneous	946,028		1,377,639	
Foreign exchange revenues	1,549		...	
	947,577		1,377,639	
<b>Total Agency</b>	<b>103,067,969</b>		<b>122,362,673</b>	
<b>Ministry Summary</b>				
Other revenues—				
Return on investments	16,924,653		16,617,003	
Refunds of previous years' expenditures	41,796,267		36,045,582	
Sales of goods and services	701,206,377		4,982,799,689	
Proceeds from the disposal of surplus Crown assets	490,315		418,917	
Miscellaneous revenues	186,170,466		167,677,442	
<b>Total Ministry</b>	<b>946,588,078</b>		<b>5,203,558,633</b>	

(1) Interest unless otherwise indicated.

# SECTION 17

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Justice

### Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial  
Affairs

Courts Administration Service

Office of the Director of Public  
Prosecutions

Offices of the Information and Privacy  
Commissioners of Canada

Supreme Court of Canada

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## Department

### Strategic Outcome

A fair, relevant and accessible justice system that reflects Canadian values.

#### Program Activity Descriptions

*Justice policies, laws and programs*

Under Canada's federal system, the administration of justice is an area of shared jurisdiction between the federal government and the provinces. Through this program activity, the Department fulfils its constitutional responsibility to ensure a bilingual and bilingual national legal framework for the administration of justice by developing policies and laws and testing innovative approaches to strengthen the framework within the following domains: criminal law, youth criminal justice, sentencing, marriage and divorce, access to justice and Aboriginal justice. Through this program activity, the Department also provides significant ongoing funding to provinces and territories in support of their constitutional responsibility for the day to day administration of justice.

*The Office of the federal ombudsman for victims of crime*

This program activity raises awareness of the needs and concerns of victims in areas of federal responsibility, provides an independent resource that addresses complaints of victims about compliance with the provisions of the *Corrections and Conditional Release Act* that apply to victims of offenders under federal supervision, and assists victims to access existing federal programs and services.

### Strategic Outcome

A federal government that is supported by effective and responsive legal services.

## Program Activity Descriptions

*Services to government*

As a common service provider, the Department of Justice provides an integrated suite of legal advisory, litigation and legislative services to departments and agencies to help them meet their policy and programming priorities and advance the overall objectives of the government. Through this program activity, the Department also provides legal services to the Justice Portfolio and supports the Minister as legal advisor to the Cabinet on complex, whole of government issues.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Canadian Human Rights Commission

#### Strategic Outcome

Equality, respect for human rights and protection from discrimination by fostering understanding of, and com-

pliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* by federally regulated employers and service providers, as well as the public whom they serve.

#### Program Activity Descriptions

*Human rights dispute resolution program*

Resolution in compliance with the *Canadian Human Rights Act* of individual human rights complaints against federal departments and agencies; federally regulated workplaces, crown corporations, private sector organizations; and the public. The resolution of complaints may involve a range of dispute resolution mechanisms, as well as an investigation if unresolved by the parties, prior to a decision by Commissioners. Once a case has been referred to the Canadian Human Rights Tribunal, the Canadian Human Rights Commission (CHRC) litigation team is involved in all mediations, and represents the public interest where appropriate in cases moving through administrative tribunals and the courts.

*Discrimination prevention program*

Increased equality of opportunity without discrimination on prohibited grounds, in federal and federally regulated workplaces and service centers, through the implementation of the employment equity audits and employer liaison activities. Stakeholder engagement may involve federal departments and agencies, crown corporations and federally regulated workplaces, private sector organizations, provincial and territorial government bodies, international agencies, and non-governmental organizations. Employees and employers within the federal public service and federally regulated service organizations are covered by the legislation, as well as the public whom they serve.

## *Human rights knowledge development and dissemination program*

Development and dissemination of research, policies, and regulatory instruments to help foster understanding of and compliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* for advice to and use by the Commission, federal departments and agencies, crown corporations and federally regulated workplaces, private sector organizations, provincial and territorial government bodies, international agencies, non-governmental organizations and the public. CHRC's international involvement is primarily under the auspices of the United Nations.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Canadian Human Rights Tribunal**

### **Strategic Outcome**

Individuals have access, as determined by the *Canadian Human Rights Act* and the *Employment Equity Act*, to fair and equitable adjudication of human rights and employment equity cases that are brought before the Canadian Human Rights Tribunal.

### **Program Activity Descriptions**

#### *Hearings of complaints before the Tribunal*

This Program inquires into complaints of discrimination to decide, following a hearing before Tribunal members, if particular practices have contravened the *Canadian Human Rights Act*. Tribunal members also conduct hearings into applications from the Canadian Human Rights Commission (CHRC) and requests from employers in order to adjudicate on decisions and directions given by the CHRC under the *Employment Equity Act*.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Commissioner for Federal Judicial Affairs**

### **Strategic Outcome**

An independent and efficient Federal Judiciary.

### **Program Activity Descriptions**

#### *Payments pursuant to the Judges Act*

Payments of salaries, allowance and annuities to federally appointed judges, and their survivors, in the superior courts and courts of appeal in Canada.

#### *Federal judicial affairs*

Provides other services to federally appointed judges including language training, editing of the federal courts reports, and services to the Minister of Justice through the Judicial Appointments Secretariat.

#### *Canadian judicial council*

Administrative support to the various committees established by the Council which is made up of all of the Chief and Associate Chief Justices in Canada as well as the senior judges from the superior courts in Nunavut, Yukon and the Northwest Territories.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.



### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Courts Administration Service

#### **Strategic Outcome**

The public has timely and fair access, to the litigation processes of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

### Program Activity Descriptions

#### *Registry services*

The Registry Services processes legal document and applications for judicial review under the jurisdiction of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada. It also ensures the proper court records management and adequate operation of the litigation and court access process.

#### *Judicial services*

Judicial Services provides the direct support to all the Justices through the efforts of judicial assistants, law clerks, jurilinguists, chauffeurs and court attendants, and library personnel. The services provided include research, documentation, revision, editing, and linguistic and terminological advice, the object of which is to assist the judges in preparing their judgments and reasons for judgment.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Office of the Director of Public Prosecutions

#### **Strategic Outcome**

Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner.

### Program Activity Descriptions

#### *Drug, Criminal Code, and terrorism prosecution program*

This program supports the protection of society against crime through the provision of legal advice and litigation support during police investigations, and the prosecution of:

- all drug offences under the *Controlled Drugs and Substances Act* and any related organized crime offences throughout Canada, except in Quebec and New Brunswick, where the Office of the Director of Public Prosecution prosecutes such offences only where charges are laid by the Royal Canadian Mounted Police;
  - proceeds of crime offences;
  - pursuant to understanding with the provinces, *Criminal Code* offences where they are related to drug charges;
  - all *Criminal Code* offences in the three territories;
  - terrorism offences; and
  - war crimes and crimes against humanity offences.
- This program activity also involves the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

#### *Regulatory offences and economic crime prosecution program*

This program supports the protection of society against crime through the provision of legal advice and litigation support to federal investigative agencies, and the prosecution of:

- offences under federal statutes aimed at protecting the environment and natural resources as well as the



country's economic and social health (e.g., *Fisheries Act*, *Income Tax Act*, *Copyright Act*, *Canada Elections Act*, *Canadian Environmental Protection Act*, *Competition Act*, *Customs Act*, *Excise Act*, and the *Excise Tax Act*);

- offences involving fraud against the government;
- capital market fraud offences; and
- any organized crime offences related to the foregoing offences. This program also includes the recovery of outstanding federal fines and the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Offices of the Information and Privacy Commissioners of Canada

### Strategic Outcome

The privacy rights of individuals are protected.

### Program Activity Descriptions

#### *Compliance activities*

Through this program, the Office of the Privacy Commissioner (OPC) conducts audits to assess whether federal and private sector organizations are complying with requirements set out in the two federal privacy laws, carries out reviews of privacy impact assessments and makes recommendations pursuant to the Treasury Board Secretariat policy, and investigates complaints and responds to inquiries received from individuals and organizations that contact the OPC for advice and assistance on a wide range of privacy-related issues. This program is supported by a legal team that provides legal advice and litigation services, and a research team that offers technical and risk assessment support.

#### *Research and policy development*

Through this program, the OPC provides Parliamentarians and other stakeholders with advice and information on potential privacy implications of proposed legislation, government programs and private sector initiatives. As such, the OPC serves as a centre of expertise on emerging privacy issues in Canada and abroad by researching trends and technological developments, monitoring legislative and regulatory initiatives, providing legal, policy and technical analyses on key issues, developing policy positions that advance the protection of privacy rights, and sharing information with stakeholders to advance files of common interest. All of this work leads to more privacy resilient laws, regulations, policies, initiatives and to improved privacy management practices.

### *Public outreach*

Through this program, the OPC delivers a number of public education and communications activities, including speaking engagements and special events, media relations, and the production and dissemination of promotional and educational material. Through public outreach activities, individuals have access to information about privacy and personal data protection to enable them to protect themselves and exercise their rights. The activities also allow organizations to understand their obligations under federal privacy legislation.

### Strategic Outcome

Individual's rights under the *Access to Information Act* are safeguarded.

### Program Activity Descriptions

#### *Compliance with access to information obligations*

The *Access to Information Act* is the legislative authority for the oversight activities of the Information Commissioner, which are: to investigate complaints from individuals and corporations; to review the performance of government institutions; to report the results of investigations/reviews and recommendations to complainants, government institutions, and Parliament; to pursue judicial enforcement; and to provide advice to Parliament on access to information matters.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services – Office of the Privacy Commissioner*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### *Internal services – Office of the Information Commissioner*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Supreme Court of Canada

#### **Strategic Outcome**

To provide the best decision-making environment for the Supreme Court.

#### **Program Activity Descriptions**

##### *Process hearings and decisions*

The Office of the Registrar exists to provide the services the Court must have to render its decisions as the Court of last resort. The principal responsibilities of the Office of the Registrar are to provide a full range of administrative and support services to the Judges and to manage cases coming to the Court.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial

management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$					\$	\$	\$
...	257,388,411	...	...	257,388,411	1	Operating expenditures	...	...	...
...	...	14,622,680	...	14,622,680	1a	Operating expenditures	...	...	...
...	...	...	...	...	1b	Transfer of \$333,700 from Foreign Affairs and International Trade Vote 30	...	...	...
...	...	47,532,311	...	47,532,311	1c	Operating expenditures	...	...	...
...	...	...	333,700	333,700		Transfer from: Vote 30 (Foreign Affairs and International Trade)	...	...	...
...	...	...	6,209,996	6,209,996		TB Vote 15 <sup>(1)</sup>	...	...	...
...	...	...	22,122,100	22,122,100		TB Vote 25 <sup>(1)</sup>	...	...	...
...	...	...	15,510,803	15,510,803		TB Vote 30 <sup>(1)</sup>	...	...	...
...	...	...	(333,700)	(333,700)		Transfer to: Vote 1 (Foreign Affairs and International Trade)	...	...	...
...	...	...	(19,506)	(19,506)		Vote 1 (Treasury Board)	...	...	...
...	...	...	(762,966)	(762,966)		Vote 35	...	...	...
...	257,388,411	62,154,992	43,060,427	362,603,830		Total—Vote 1	334,506,117	28,097,713	299,799,393
...	370,558,280	...	...	370,558,280	5	Grants and contributions	...	...	...
...	...	20,584,000	...	20,584,000	5a	Grants and contributions	...	...	...
...	...	...	...	...	5c	Transfer of \$3,000,000 from Citizenship and Immigration Vote 5	...	...	...
...	...	...	...	...		Transfer from Vote 5 (Citizenship and Immigration)	...	...	...
...	370,558,280	20,584,001	3,000,000	394,142,281		Total—Vote 5	384,929,665	9,212,616	374,402,937
...	61,403,885	...	17,330,934	78,734,819	(S)	Contributions to employee benefit plans	78,734,819	...	...
...	78,422	...	(784)	77,638	(S)	Minister of Justice and Attorney General of Canada—Salary and motor car allowance	77,638	...	62,713,314
4,293	...	...	9,077	13,370	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,908	...	76,522
...	...	...	250,507	250,507	(S)	Refunds of amounts credited to revenues in previous years	250,507	...	3,355
4,293	689,428,998	82,738,993	63,650,161	835,822,445		Total Department—Budgetary	798,503,654	37,310,329	8462 737,093,866
...	18,478,251	...	...	18,478,251	10	Canadian Human Rights Commission	...	...	...
...	...	744,472	...	744,472	10a	Program expenditures	...	...	...
...	...	2,682	...	2,682	10b	Program expenditures	...	...	...
...	...	...	889,244	889,244		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...
...	...	...	382,841	382,841		TB Vote 25 <sup>(1)</sup>	...	...	...
...	...	...	491,689	491,689		TB Vote 30 <sup>(1)</sup>	...	...	...
...	18,478,251	747,154	1,763,774	20,989,179		Total—Vote 10	19,944,884	1,044,295	19,962,789

## Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Used in the previous year
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	(S)	\$	\$	\$
...	2,172,983	...	511,161	...	2,684,144	...	2,406,296
...	20,651,234	747,154	2,274,935	...	22,629,028	1,044,295	22,369,085
<b>Canadian Human Rights Tribunal</b>							
...	4,026,817	...	...	15	...	...	...
...	...	...	88,760	...	...	...	...
...	...	...	193,494	...	...	...	...
...	...	...	191,650	...	...	...	...
...	4,026,817	...	473,904	...	3,937,426	563,295	3,560,206
...	378,899	...	(1,645)	(S)	377,254	...	324,514
...	...	...	...	...	...	...	366
...	4,405,716	...	472,259	...	4,314,680	563,295	3,885,086
<b>Commissioner for Federal Judicial Affairs</b>							
...	7,503,659	...	...	20	...	...	...
...	...	295,869	...	20a	...	...	...
...	...	182,773	...	20b	...	...	...
...	...	340,646	...	...	...	...	...
...	...	372,350	...	...	...	...	...
...	...	215,600	...	...	...	...	...
...	7,503,659	478,642	928,596	...	8,329,525	581,372	8,559,913
...	1,594,000	...	...	25	...	...	...
...	...	79,700	...	...	...	...	...
...	...	101,096	...	...	...	...	...
...	1,594,000	...	180,796	...	1,637,353	137,443	1,556,318
...	785,002	...	210,831	(S)	995,833	...	828,364
...	414,853,000	...	12,514,849	(S)	427,367,849	...	410,482,874
...	424,735,661	478,642	13,835,072	...	438,330,560	718,815	421,427,469

Courts Administration Service									
30	54,952,663	...	...	...	54,952,663	30	Program expenditures	...	61,866,832
30b	...	34,154	...	...	34,154	30b	Program expenditures	...	...
	...	1,777,440	...	...	1,777,440		Transfer from: TB Vote 15 <sup>(1)</sup>	...	6,206,809
	...	2,159,120	...	...	2,159,120		TB Vote 25 <sup>(1)</sup>	...	...
	...	1,298,916	...	...	1,298,916		TB Vote 30 <sup>(1)</sup>	...	15,566
	...	...	...	...	...		Total—Vote 30	990,820	...
(S)	54,952,663	34,154	5,235,476	...	60,222,293	(S)	Contributions to employee benefit plans	...	...
(S)	6,121,487	...	816,422	...	6,937,909	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,937,909	...
7,840	...	...	4,944	...	12,784		Total Agency—Budgetary	7,840	4,944
7,840	61,074,150	34,154	6,056,842	...	67,172,986			66,177,222	990,820
								68,089,207	
Office of the Director of Public Prosecutions									
35	141,172,875	...	...	...	141,172,875	35	Program expenditures	...	120,737,901
35a	...	5,133,780	...	...	5,133,780	35a	Program expenditures	...	...
35b	...	3,326,396	...	...	3,326,396	35b	Transfer of \$762,966 from Justice Vote 1	...	11,453,532
	...	...	762,966	...	762,966		Transfer from: Vote 1	...	...
	...	...	8,536,044	...	8,536,044		TB Vote 15 <sup>(1)</sup>	...	...
	...	...	5,515,807	...	5,515,807		TB Vote 25 <sup>(1)</sup>	...	...
	...	...	2,597,951	...	2,597,951		TB Vote 30 <sup>(1)</sup>	6,840	...
	...	...	...	...	...		Total—Vote 35	132,595,635	34,450,184
(S)	141,172,875	8,460,176	17,412,768	...	167,045,819	(S)	Contributions to employee benefit plans	...	...
(S)	14,794,738	...	(428,960)	...	14,365,778	(S)	Refunds of amounts credited to revenues in previous years	14,365,778	...
...	...	...	6,840	...	6,840		Total Agency—Budgetary	6,840	...
...	155,967,613	8,460,176	16,990,648	...	181,418,437			146,968,253	34,450,184
								132,191,433	
Offices of the Information and Privacy Commissioners of Canada									
40	...	...	...	...	...	40	Office of the Information Commissioner of Canada—Program expenditures	...	8,990,114
40a	7,540,131	...	...	...	7,540,131	40a	Office of the Information Commissioner of Canada—Program expenditures	...	...
	...	2,362,650	...	...	2,362,650		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...
	...	290,412	...	...	290,412		TB Vote 25 <sup>(1)</sup>	...	...
	...	304,710	...	...	304,710		TB Vote 30 <sup>(1)</sup>	10,326,145	182,000
	...	10,242	...	...	10,242		Total—Vote 40	...	...
	7,540,131	2,362,650	605,364	...	10,508,145			...	...
	...	...	...	...	...		Office of the Privacy Commissioner of Canada—Program expenditures	...	...
45	20,101,414	...	...	...	20,101,414	45	Office of the Privacy Commissioner of Canada—Program expenditures	...	20,473,622
45c	...	100,000	...	...	100,000	45c	Transfer from: TB Vote 15 <sup>(1)</sup>	...	...
	...	480,746	...	...	480,746		TB Vote 25 <sup>(1)</sup>	...	...
	...	614,179	...	...	614,179		TB Vote 30 <sup>(1)</sup>	20,520,851	1,170,088
	...	394,600	...	...	394,600		Total—Vote 45	...	...
	20,101,414	100,000	1,489,525	...	21,690,939		Contributions to employee benefit plans	3,256,231	2,507,952
(S)	3,187,195	...	69,036	...	3,256,231	(S)		...	...



## Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Spending of proceeds from the disposal of surplus Crown assets	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$	(S)		\$	\$	\$	\$
337	...	...	172	509	(S)		...	337	172	...
337	30,828,740	2,462,650	2,164,097	35,455,824		Total Agency—Budgetary	34,103,227	1,352,425	172	31,971,688
...	21,037,511	...	...	21,037,511	50	Supreme Court of Canada				
...	...	12,938	...	12,938	50a	Program expenditures				
...	...	2,564	...	2,564	50b	Program expenditures				
...	...	...	1,011,012	1,011,012		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	1,083,650	1,083,650		TB Vote 25 <sup>(1)</sup>				
...	...	...	291,472	291,472		TB Vote 30 <sup>(1)</sup>				
...	21,037,511	15,502	2,386,134	23,439,147	(S)	Total—Vote 50	21,289,959	2,149,188	...	22,434,071
...	2,179,996	...	399,172	2,579,168	(S)	Contributions to employee benefit plans	2,579,168	...	...	2,347,309
...	...	...	...	...	(S)	Judges' salaries, allowances and annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	5,160,407	...	...	5,086,427
...	5,388,000	...	(227,593)	5,160,407	(S)	Spending of proceeds from the disposal of surplus Crown assets	20,224	...	26	...
8,150	...	...	12,100	20,250		Appropriations not required for the current year	...	...	...	1,200
8,150	28,605,507	15,502	2,569,813	31,198,972		Total Agency—Budgetary	29,049,758	2,149,188	26	29,869,007
20,620	1,415,697,619	94,937,271	108,013,827	1,618,669,337		Total Ministry—Budgetary	1,540,076,382	78,579,351	13,604	1,446,896,841

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Justice policies, laws and programs	45,180,165	51,463,580	...	...	...	394,142,281	384,929,665	...	...	...	...	...	...	...	439,322,446	436,393,245	...	...
Services to government	509,636,103	442,797,741	...	...	...	...	...	...	...	229,427,239	229,427,239	...	...	...	280,208,864	213,370,502	...	...
Internal services	114,906,232	147,486,129	...	...	...	...	...	...	...	...	...	...	...	...	114,906,232	147,486,129	...	...
The Office of the federal ombudsman for victims of crime	1,384,903	1,253,778	...	...	...	...	...	...	...	...	...	...	...	...	1,384,903	1,253,778	...	...
Sub-total	671,107,403	643,001,228	...	...	...	394,142,281	384,929,665	...	...	229,427,239	229,427,239	...	...	...	835,822,445	798,503,654	...	...
Revenues netted against expenditures	(229,427,239)	(229,427,239)	...	...	...	...	...	...	...	(229,427,239)	(229,427,239)	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>441,680,164</b>	<b>413,573,989</b>	...	...	...	<b>394,142,281</b>	<b>384,929,665</b>	...	...	...	...	...	...	...	<b>835,822,445</b>	<b>798,503,654</b>	...	...
<b>Canadian Human Rights Commission</b>																		
Human rights dispute resolution program	9,314,604	8,555,682	...	...	...	...	...	...	...	...	...	...	...	...	9,314,604	8,555,682	...	...
Internal services	5,823,936	6,156,726	...	...	...	...	...	...	...	...	...	...	...	...	5,823,936	6,156,726	...	...
Discrimination prevention program	5,411,364	4,474,809	...	...	...	...	...	...	...	...	...	...	...	...	5,411,364	4,474,809	...	...
Human rights knowledge development and dissemination program	3,123,419	3,441,811	...	...	...	...	...	...	...	...	...	...	...	...	3,123,419	3,441,811	...	...
<b>Total Agency—Budgetary</b>	<b>23,673,323</b>	<b>22,629,028</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>23,673,323</b>	<b>22,629,028</b>	...	...
<b>Canadian Human Rights Tribunal</b>																		
Hearings of complaints before the Tribunal	2,906,484	2,432,697	...	...	...	...	...	...	...	...	...	...	...	...	2,906,484	2,432,697	...	...
Internal services	1,971,491	1,881,983	...	...	...	...	...	...	...	...	...	...	...	...	1,971,491	1,881,983	...	...
<b>Total Agency—Budgetary</b>	<b>4,877,975</b>	<b>4,314,680</b>	...	...	...	...	...	...	...	...	...	...	...	...	<b>4,877,975</b>	<b>4,314,680</b>	...	...
<b>Commissioner for Federal Judicial Affairs</b>																		
Payments pursuant to the <i>Judges Act</i>	427,367,849	427,367,849	...	...	...	...	...	...	...	275,000	...	...	...	...	427,367,849	427,367,849	...	...
Federal judicial affairs	9,225,730	8,509,426	...	...	...	...	...	...	...	140,068	...	...	...	...	8,950,730	8,369,358	...	...

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian judicial council	1,860,796	1,723,353	...	...	...	...	...	...	1,860,796	1,723,353	...	...
Internal services	870,000	870,000	...	...	...	...	...	...	870,000	870,000	...	...
Sub-total	439,324,375	438,470,628	...	...	...	...	275,000	140,068	439,049,375	438,330,560	...	...
Revenues netted against expenditures	(275,000)	(140,068)	...	...	...	...	(275,000)	(140,068)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>439,049,375</b>	<b>438,330,560</b>	...	...	...	...	...	...	<b>439,049,375</b>	<b>438,330,560</b>	...	...
<b>Courts Administration</b>												
Service												
Registry services	28,826,543	26,088,280	...	...	...	...	...	...	28,826,543	26,088,280	...	...
Judicial services	21,079,014	20,363,776	...	...	...	...	...	...	21,079,014	20,363,776	...	...
Internal services	17,267,429	19,725,166	...	...	...	...	...	...	17,267,429	19,725,166	...	...
<b>Total Agency—Budgetary</b>	<b>67,172,986</b>	<b>66,177,222</b>	...	...	...	...	...	...	<b>67,172,986</b>	<b>66,177,222</b>	...	...
<b>Office of the Director of Public Prosecutions</b>												
Prosecutions												
Drug, criminal code and terrorism prosecution program	127,940,110	108,108,830	...	...	...	...	...	...	127,940,110	108,108,830	...	...
Internal services	33,649,991	21,116,870	...	...	...	...	...	...	33,649,991	21,116,870	...	...
Regulatory offences and economic crime prosecution program	31,170,336	28,366,844	...	...	...	...	11,342,000	10,624,291	19,828,336	17,742,553	...	...
Sub-total	192,760,437	157,592,544	...	...	...	...	11,342,000	10,624,291	181,418,437	146,968,253	...	...
Revenues netted against expenditures	(11,342,000)	(10,624,291)	...	...	...	...	(11,342,000)	(10,624,291)	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>181,418,437</b>	<b>146,968,253</b>	...	...	...	...	...	...	<b>181,418,437</b>	<b>146,968,253</b>	...	...
<b>Offices of the Information and Privacy Commissioners of Canada</b>												
Compliance activities	10,414,142	10,141,206	...	...	...	...	...	...	10,414,142	10,141,206	...	...
Internal services—Office of the Privacy Commissioner	5,245,827	4,961,920	...	...	...	...	...	...	5,245,827	4,961,920	...	...
Compliance with access to information obligations	7,966,409	7,894,023	...	...	...	...	...	...	7,966,409	7,894,023	...	...
Research and policy development	4,058,304	3,768,511	...	...	500,000	435,266	...	...	4,558,304	4,203,777	...	...
Public outreach	3,592,643	3,333,416	...	...	...	...	...	...	3,592,643	3,333,416	...	...

	3,678,499	3,568,885	...	...	...	...	...	...	...	...	3,678,499	3,568,885
<b>Total Agency—Budgetary</b>	<b>34,955,824</b>	<b>33,667,961</b>	...	...	500,000	435,266	...	...	...	...	<b>35,455,824</b>	<b>34,103,227</b>
<b>Supreme Court of Canada</b>												
Process hearings and decisions	22,775,250	18,622,280	...	...	...	...	...	...	...	...	22,775,250	18,622,280
Internal services	8,423,722	10,427,478	...	...	...	...	...	...	...	...	8,423,722	10,427,478
<b>Total Agency—Budgetary</b>	<b>31,198,972</b>	<b>29,049,758</b>	...	...	...	...	...	...	...	...	<b>31,198,972</b>	<b>29,049,758</b>
<b>Total Ministry—Budgetary</b>												
	1,224,027,056	1,154,711,451	...	...	394,642,281	385,364,931	...	...	...	...	1,618,669,337	1,540,076,382

## Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers		Used in the current year		Available for use in subsequent years	
	\$	\$	\$	\$	\$	\$	\$	\$
	Main Estimates	Supplementary Estimates		Total available for use				
...	850,000	...	...	850,000	Grants			
...	730,000	...	...	730,000	Grants for the Victims of Crime Initiative	842,605	7,395	398,752
...	513,031	...	(250,000)	263,031	Grants in support of the Youth Justice Fund	632,739	97,261	384,169
...	268,345	...	...	268,345	Grants under the Justice Partnership and Innovation Fund	84,181	178,850	226,000
...	260,000	...	(174,164)	85,836	National Judicial Institute	268,345	...	268,345
...	100,000	...	...	100,000	Grants under the Aboriginal Justice Strategy Fund	85,836	...	13,105
...	50,000	...	...	50,000	Canadian Association of Provincial Court Judges	100,000	...	100,000
...	38,600	...	...	38,600	Grants under the Access to Justice in Both Official Languages Support Fund	...	50,000	49,912
...	26,600	...	...	26,600	Canadian Society for Forensic Science	38,600	...	38,600
...	18,170	...	...	18,170	Canadian Human Rights Foundation	26,600	...	26,600
...	12,274	...	...	12,274	Uniform Law Conference of Canada, grants—Administration grant	18,170	...	18,170
...	8,620	...	...	8,620	Canadian Association of Chiefs of Police for the Law Amendments Committee	12,274	...	12,274
...	7,220	...	...	7,220	Hague Academy of International Law	8,620	...	8,620
...	1,140	...	...	1,140	British Institute of International and Comparative Law	...	7,220	...
...	...	...	...	...	Institut international de droit d'expression française	...	1,140	...
...	...	50,000	(20,030)	29,970	Grants in support of the Supporting Families Fund	29,970	...	...
...	...	...	...	...	Items not required for the current year	...	...	7,600
...	2,884,000	50,000	(444,194)	2,489,806	Total—Grants	2,147,940	341,866	1,552,147
					Contributions			
...	177,302,415	...	...	177,302,415	Contributions to the provinces and territories in support of the youth justice services	177,302,415	...	177,302,415
...	119,827,507	1	6,000,000	125,827,508	Contributions to the provinces to assist in the operation of legal aid systems	125,827,507	1	119,827,507
...	12,240,000	...	(325,836)	11,914,164	Contributions under the Aboriginal Justice Strategy Fund	11,904,293	9,871	11,706,919
...	11,048,000	...	(300,000)	10,748,000	Contributions to the provinces and territories in support of the youth justice services—intensive rehabilitative custody and supervision program	10,561,587	186,413	9,028,126
...	9,094,900	...	(4,500,000)	4,594,900	Contributions to support the implementation of official languages requirements under the <i>Contraventions Act</i>	4,580,600	14,300	4,289,100
...	7,958,000	...	(150,000)	7,808,000	Contributions for the Victims of Crime Initiative	4,067,867	3,740,133	3,100,934
...	4,911,363	...	500,000	5,411,363	Contributions to the provinces under the Aboriginal courtwork program	5,366,085	45,278	5,320,708



...	4,856,593	...	300,000	5,156,593	...	5,156,593	...	5,368,593
...	4,275,000	...	...	4,275,000	...	3,796,700	...	2,805,596
...	3,631,276	...	...	3,631,276	...	3,628,407	2,869	3,631,276
...	3,203,280	...	...	3,203,280	...	3,189,195	14,085	2,271,820
...	2,842,845	2,334,000	...	5,176,845	...	3,295,230	1,881,615	2,776,839
...	2,503,101	...	361,987	2,865,088	...	2,174,057	691,031	1,646,760
...	2,000,000	...	1,855,000	3,855,000	...	3,834,159	20,841	4,260,000
...	1,650,000	...	450,000	2,100,000	...	1,811,200	288,800	3,152,052
...	250,000	...	36,995	286,995	...	286,994	1	281,293
...	80,000	...	1,018	81,018	...	81,017	1	88,461
...	...	15,950,000	20,030	15,970,030	...	15,847,819	122,211	...
...	...	2,250,000	(805,000)	1,445,000	...	70,000	1,375,000	...
...	...	...	...	...	...	...	...	15,992,391
...	367,674,280	20,534,001	3,444,194	391,652,475	Total—Contributions	382,781,725	8,870,750	372,850,790
...	370,558,280	20,584,001	3,000,000	394,142,281	Total Department	384,929,665	9,212,616	374,402,937

**Offices of the Information and Privacy Commissioners of Canada**

**Contributions**

*The Personal Information Protection and Electronic Documents Act* Class contribution program

...	500,000	...	...	500,000	...	435,266	64,734	408,098
...	500,000	...	...	500,000	Total Agency	435,266	64,734	408,098
...	371,058,280	20,584,001	3,000,000	394,642,281	Total Ministry	385,364,931	9,277,350	374,811,035

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Services to government	229,427,239	229,427,239	200,527,907
<b>Total Department—Budgetary</b>	<b>229,427,239</b>	<b>229,427,239</b>	<b>200,527,907</b>
<b>Commissioner for Federal Judicial Affairs</b>			
<b>Budgetary (respendable revenues)</b>			
Federal judicial affairs	275,000	140,068	216,924
<b>Total Agency—Budgetary</b>	<b>275,000</b>	<b>140,068</b>	<b>216,924</b>
<b>Office of the Director of Public Prosecutions</b>			
<b>Budgetary (respendable revenues)</b>			
Regulatory offences and economic crime prosecution program	11,342,000	10,624,291	9,829,002
<b>Total Agency—Budgetary</b>	<b>11,342,000</b>	<b>10,624,291</b>	<b>9,829,002</b>
<b>Total Ministry—Budgetary</b>	<b>241,044,239</b>	<b>240,191,598</b>	<b>210,573,833</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Department</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Other government departments	22,285	8,804
Sundries	383,281	512,146
Adjustments to prior year's payables	12,433,762	33,438,652
	12,839,328	33,959,602
<b>Sales of goods and services—</b>		
Services of a regulatory nature—		
Divorce registrations	800,557	723,194
Family orders agreements and enforcements assistance	7,399,677	7,141,527
	8,200,234	7,864,721
Services of a non-regulatory nature—		
Net Vote Legal Services Revenue	261,972,555	234,029,733
	270,172,789	241,894,454
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>9,077</b>	<b>7,157</b>
<b>Miscellaneous revenues—</b>		
Fines and forfeitures	397,771	255,567
Rental of dwellings and utilities	89,988	58,098
Crown corporation billings	114,483	105,093
Sundries	344,182	110,085
	946,424	528,843
<b>Total Department</b>	<b>283,967,618</b>	<b>276,390,057</b>
<b>Canadian Human Rights Commission</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	34,019	2,680
Adjustments to prior year's payables	51,423	42,294
	85,442	44,974
<b>Miscellaneous revenues</b>	<b>625</b>	<b>16,466</b>
<b>Total Agency</b>	<b>86,067</b>	<b>61,440</b>

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
<b>Canadian Human Rights Tribunal</b>					
<b>Other revenues—</b>			Miscellaneous revenues—		
Refunds of previous years' expenditures—			Court fines	12,118,207	25,000
Refunds of previous years' expenditures	977	845	Sundries	1,671	2,693,312
Adjustments to prior year's payables	2,766	896			
				12,119,878	2,718,312
Proceeds from the disposal of surplus Crown assets			<b>Total Agency</b>	<b>14,047,952</b>	<b>4,544,549</b>
Miscellaneous revenues	3,743	1,741			
	...	366	<b>Office of the Director of Public Prosecutions</b>		
	55	330	<b>Other revenues—</b>		
<b>Total Agency</b>	<b>3,798</b>	<b>2,437</b>	Refunds of previous years' expenditures—		
			Sundries	253,370	231,065
<b>Commissioner for Federal Judicial Affairs</b>			Adjustments to prior year's payables	78,211	163,654
<b>Other revenues—</b>					
Refunds of previous years' expenditures		...	Sales of goods and services—	331,581	394,719
Sales of goods and services—	6,529		Services of a non-regulatory nature—		
Services of a non-regulatory nature	140,068	216,924	Charge revenue credited to the vote	12,133,838	11,488,960
Miscellaneous revenues					
Judges' Public Service Superannuation Account			Miscellaneous revenues—		
deductions	13,062,793	12,581,346	Fines and forfeitures	662,634	616,833
			Rental of dwellings and utilities	352,150	383,168
<b>Total Agency</b>	<b>13,209,390</b>	<b>12,798,270</b>	Crown corporation billing	8,686	32,770
			Sundries	5,903	5,471
				1,029,373	1,038,242
<b>Courts Administration Service</b>			<b>Total Agency</b>	<b>13,494,792</b>	<b>12,921,921</b>
<b>Other revenues—</b>					
Refunds of previous years' expenditures—			<b>Offices of the Information and Privacy Commissioners of Canada</b>		
Refunds of previous years' expenditures	27,655	22,759	<b>Other revenues—</b>		
Adjustments to prior year's payables	262,594	146,926	Refunds of previous years' expenditures—		
			Refunds of previous years' expenditures	83,950	30,316
	290,249	169,685	Adjustments to prior year's payables	100,977	209,633
				184,927	239,949
Sales of goods and services—			Proceeds from the disposal of surplus Crown assets	172	337
Services of a regulatory nature—			Miscellaneous revenues	847	1,031
Filing fees	1,398,896	1,375,293			
Court costs	18,000	29,299	<b>Total Agency</b>	<b>185,946</b>	<b>241,317</b>
	1,416,896	1,404,592			
Sales of goods and information products—					
Sales from photocopies	215,985	243,977			
	1,632,881	1,648,569			
	4,944	7,983			
Proceeds from the disposal of surplus Crown assets					

## Revenues—Concluded

	Current year	Previous year
	\$	\$
<b>Supreme Court of Canada</b>		
Other revenues—		
Refunds of previous years' expenditures—	19,836	26,700
Refunds of previous years' expenditures	39,928	39,818
Adjustments to prior year's payables		
	59,764	66,518
Sales of goods and services—		
Lease and use of public property	5,676	9,230
Sales of goods and information products—		
Sale of Supreme Court Bulletin	3,600	3,610
Sale of reasons for judgment	4,320	7,612
	7,920	11,222
Other fees and charges—		
Photocopies	29,483	37,309
Filing fees	68,500	70,304
Sundries	25,708	26,855
	123,691	134,468
	137,287	154,920
Proceeds from the disposal of surplus Crown assets	12,100	8,150
Miscellaneous revenues—		
Judges' contributions towards annuities	53,479	60,406
<b>Total Agency</b>	<b>262,630</b>	<b>289,994</b>
<b>Ministry Summary</b>		
Other revenues—		
Refunds of previous years' expenditures	13,801,563	34,877,188
Sales of goods and services	284,216,863	255,403,827
Proceeds from the disposal of surplus Crown assets	26,293	23,993
Miscellaneous revenues	27,213,474	16,944,976
<b>Total Ministry</b>	<b>325,258,193</b>	<b>307,249,984</b>

# SECTION 18

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## National Defence

### Department

#### Canadian Forces Grievance Board

#### Military Police Complaints Commission

#### Office of the Communications Security Establishment Commissioner

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## Department

### Strategic Outcome

Canadians' confidence that the Department of National Defence/Canadian Forces have relevant and credible capacity to meet defence and security commitments.

### Program Activity Descriptions

*Generate and sustain relevant, responsive and effective combat-capable integrated forces*

This program activity consists of all the activities necessary to design and develop force structure, create the capability components, generate the forces, and sustain and maintain the forces over time at the appropriate readiness levels. It is designed to generate and sustain forces capable of: maritime effects; land effects; aerospace effects; and joint, national, unified and special operations forces. This activity is required to:

- Maintain operational units;
- Maintain deployable support units;
- Recruit and train personnel;
- Provide nationally based fixed support including infrastructure, supply, fixed command, force development, and research and development; and
- Acquire capital equipment.

### Strategic Outcome

Success in assigned missions in contributing to domestic and international peace, security and stability.

### Program Activity Descriptions

*Conduct operations*

This program activity represents the main use of the program output from generate and sustain forces, i.e. the employment of forces in operations, whether on a con-

stant basis, selectively ongoing operations, or as required for named domestic or international operations. It consists of all the activities necessary to conduct: constant situational awareness; domestic and continental operations; and international operations. This activity is required to:

- Maintain and conduct Intelligence, surveillance and reconnaissance (ISR) operations;
- Maintain ISR support;
- Employ forces to conduct contingency operations in response to domestic or continental requirements;
- Employ high-readiness forces to conduct operations in response to domestic and continental requirements;
- Provide ongoing specified services in accordance with Government of Canada and other government department agreements and demand from other levels of government;
- Employ forces to conduct contingency operations in response to international requirements; and
- Employ high-readiness forces to conduct operations in response to international requirements.

### Strategic Outcome

Good governance, canadian identity and influence in a global community.

### Program Activity Descriptions

*Contribute to canadian government, society and international community in accordance with canadian interests and values*

This program activity consists of defence advice to the Government of Canada, contributions to canadian government; and contributions to the international commu-

nity, all in accordance with canadian interests and values. This activity is required to:

- Provide defence and security policy advice to the Government of Canada;
- Provide military advice to the Government of Canada;
- Provide support to Government of Canada programs;
- Contribute to canadian economy and innovation;
- Contribute to canadian identity;
- Contribute to youth and education;
- Meet commitments to international organizations and exchange programs; and
- Provide advisory and training support to other nations.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and

resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Forces Grievance Board**

#### **Strategic Outcome**

Findings and recommendations of the Canadian Forces Grievance Board are implemented and lead to improved conditions of service for members of the Canadian Forces.

#### **Program Activity Descriptions**

##### *Review canadian forces grievances*

The Chief of the Defence Staff refers grievances as prescribed under Queen's Regulations and Orders for the Canadian Forces (QR&O) as well as every grievance concerning a decision or an act of the Chief of the Defence Staff in respect of a particular officer or non-commissioned member to the Board for its findings and recommendations. The Board conducts objective and transparent reviews of grievances with due respect to fairness and equity for each member of the Canadian Forces, regardless of rank or position. It ensures that the rights of military personnel are considered fairly throughout the process and that its Board Members act in the best interest of the parties concerned. The findings and recommendations it issues are not only based in law but form precedents that may facilitate change within the Canadian Forces. As an administrative tribunal designed to review grievances, the Board must ensure that its recommendations comply with the law and can be implemented in accordance with its enabling legislation, relevant human rights legislation and the Canadian Charter of Rights and Freedoms.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Military Police Complaints Commission**

#### **Strategic Outcome**

Conduct complaints against the Military Police and interfere complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

#### **Program Activity Descriptions**

##### *Complaints resolution*

This program aims to successfully resolve complaints about the conduct of military police members as well as complaints of interference with military police investigations by overseeing and reviewing all complaints received. This program is necessary to help the military police to be as effective and as professional as possible in their policing duties and functions.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Office of the Communications Security Establishment Commissioner**

#### **Strategic Outcome**

The Communications Security Establishment Canada performs its duties and functions in accordance with the laws of Canada and with due regard for the privacy of Canadians.

#### **Program Activity Descriptions**

##### *The Communications Security Establishment Canada review program*

The program activity provides independent review by the Office of the Communications Security Establishment Commissioner of the lawfulness of the activities of the Communications Security Establishment Canada. The core functions of this program consist in reviewing the Communications Security Establishment Canada's

activities to ensure they comply with the laws of Canada in general and, in particular, the *Canadian Charter of Rights and Freedoms*, the *National Defence Act*, the *Criminal Code* and the *Privacy Act*. If the commissioner believes that an activity of the Communications Security Establishment of Canada carried out under its foreign intelligence or its information technology security mandates may not be in compliance with the law, he/she is required to inform the Minister of National Defence and the Attorney General of Canada, accordingly. Through this program activity, and in response to any complaint filed by Canadian citizens and permanent residents of Canada, the commissioner may undertake any investigation that he/she considers necessary. In addition, the commissioner has a duty under the *Security of Information Act* to receive information from persons who are permanently bound to secrecy if they wish to claim a public interest defence for divulging classified information (referred to in the Act as special operational information) about the Communications Security Establishment Canada.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services;

Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$						
...	13,460,215,558	...	...	13,460,215,558	1	Operating expenditures			
...	...	...	...	...	1a	Transfer of \$840,812 from Industry Vote 85, and \$333,000 from Industry Vote 70			
...	...	1,042,838,079	...	1,042,838,079	1b	Transfer of \$360,954,976 from National Defence Vote 5, \$1,682,373 from National Defence Vote 10, and \$157,500 from Industry Vote 70			
...	...	7,249,271	...	7,249,271	1c	Transfer of \$110,953,261 from National Defence Vote 5, \$5,000,000 from Natural Resources Vote 1, \$705,480 from Transport Vote 1, and \$52,500 from Industry Vote 85			
...	...	...	...	...		Transfer from: Vote 1 (Natural Resources)			
...	...	5,000,000	...	5,000,000	1	Vote 1 (Transport)			
...	...	705,480	...	705,480		Vote 5			
...	...	471,908,237	...	471,908,237		Vote 10			
...	...	1,682,373	...	1,682,373		Vote 70 (Industry)			
...	...	490,500	...	490,500		Vote 85 (Industry)			
...	...	893,312	...	893,312		TB Vote 15 <sup>(1)</sup>			
...	...	106,649,957	...	106,649,957		TB Vote 25 <sup>(1)</sup>			
...	...	75,039,395	...	75,039,395		TB Vote 30 <sup>(1)</sup>			
...	...	44,970,290	...	44,970,290		Transfer to: Vote 1 (Fisheries and Oceans)			
...	...	(1,425,780)	...	(1,425,780)		Vote 1 (Foreign Affairs and International Trade)			
...	...	(355,000)	...	(355,000)		Vote 1 (Indian Affairs and Northern Development)			
...	...	(79,270)	...	(79,270)		Vote 1 (Transport)			
...	...	(4,586,422)	...	(4,586,422)		Vote 1 (Veterans Affairs)			
...	...	(50,000)	...	(50,000)		Vote 5			
...	...	(260,000)	...	(260,000)		Vote 5 (Atlantic Canada Opportunities Agency)			
...	...	(1,275,787)	...	(1,275,787)		Vote 10			
...	...	(69,000)	...	(69,000)		Vote 10 (Indian Affairs and Northern Development)			
...	...	(978,860)	...	(978,860)		Vote 10 (Public Safety and Emergency Preparedness)			
...	...	(1,100,269)	...	(1,100,269)		Vote 25			
...	...	(606,000)	...	(606,000)		Vote 45 (Transport)			
...	...	(380,000)	...	(380,000)		Vote 50 (Public Safety and Emergency Preparedness)			
...	...	(2,240,286)	...	(2,240,286)		Total—Vote 1	14,792,352,787	411,882,992	...
...	13,460,215,558	1,050,087,351	693,932,870	15,204,235,779		Capital expenditures			14,283,787,286
...	4,272,889,746	...	...	4,272,889,746	5	Capital expenditures			
...	...	290,202,156	...	290,202,156	5a	Transfer of \$260,000 from National Defence Vote 1			
...	...	1	...	1	5b				

## Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
...	...	1	...	5c	Transfer of \$393,200 from Health Vote 45		
...	...	...	260,000		Transfer from: Vote 1		
...	...	...	393,200		Vote 45 (Health)		
...	...	...	23,780,325		TB Vote 25 <sup>(1)</sup>		
...	...	...	(471,908,237)		Transfer to: Vote 1		
...	...	...	(322,500)		Vote 1 (Environment)		
...	...	...	(603,679)		Vote 1 (Fisheries and Oceans)		
...	...	...	(198,250)		Vote 1 (Natural Resources)		
...	...	...	(471,668)		Vote 1 (Transport)		
...	...	...	(119,792)		Vote 1 (Treasury Board)		
...	...	...	(570,000)		Vote 5 (Health)		
...	...	...	(54,000)		Vote 10 (Public Safety and Emergency Preparedness)		
...	...	...	(110,000)		Vote 15 (Natural Resources)		
...	...	...	(60,000)		Vote 15 (Public Safety and Emergency Preparedness)		
...	...	...	(180,000)		Vote 35 (Agriculture and Agri-Food)		
...	...	...	(2,934,816)		Vote 45 (Health)		
...	...	...	(38,500)		Vote 50 (Industry)		
...	...	...	(920,000)		Vote 50 (Public Safety and Emergency Preparedness)		
...	...	...	(897,500)		Vote 55 (Public Safety and Emergency Preparedness)		
...	4,272,889,746	290,202,158	(454,955,417)		Total—Vote 5	3,343,432,298	3,270,902,558
...	223,498,107	...	...	10	Grants and contributions	764,704,189	...
...	...	8,931,000	...	10a	Transfer of \$69,000 from National Defence		
...	...	69,000	...		Vote 1		
...	...	1,999,373	...		Transfer from: Vote 1		
...	...	(1,682,373)	...		TB Vote 25 <sup>(1)</sup>		
...	223,498,107	8,931,000	386,000		Transfer to Vote 1	229,850,925	191,834,098
...	303,663,729	...	39,137,134	(S)	Total—Vote 10	2,964,182	...
...	971,633,593	...	159,496,776	(S)	Contributions to employee benefit plans	342,800,863	292,857,005
...	78,422	...	(784)	(S)	Contributions to employee benefit plans—Members of the military	1,131,130,369	1,106,655,481
...	6,079,000	...	(1,073,086)	(S)	Minister of National Defence—Salary and motor car allowance	77,638	76,522
...	...	...	...	(S)	Payments under the <i>Supplementary Retirement Benefits Act</i>	5,005,914	5,459,452



...	1,318,900	...	(264,874)	1,054,026	(S)	Payments under Parts I-IV of the Defence Services Pension Continuation Act	1,054,026	...	...	1,159,415
...	...	...	...	...	(S)	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	70,175	...	...	82,068
...	83,700	...	(13,525)	11,625	(S)	Collection agency fees	11,625	...	...	40,242
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	9,883,277	...	...	31,998,306
330,592	...	...	19,718,108	20,048,700						
330,592	19,239,460,755	1,349,220,509	456,374,827	21,045,386,683		Total budgetary	19,855,669,897	1,179,551,363	10,165,423	19,184,852,433
72,997,775	...	...	...	72,997,775	L11c	Authorization for working capital advance account as established by Vote L20b, Appropriation Act No. 1, 1976. Limit \$120,000,000 (Net)	(2,082,092)	...	75,079,867	6,614,261
330,592	19,239,460,755	1,349,220,509	456,374,827	21,045,386,683		Total Department—				
72,997,775	...	...	...	72,997,775		Budgetary	19,855,669,897	1,179,551,363	10,165,423	19,184,852,433
...	...	...	...	...		Non-budgetary	(2,082,092)	...	75,079,867	6,614,261
...	5,897,063	...	...	5,897,063	15	Canadian Forces Grievance Board				
...	...	...	237,118	237,118		Program expenditures				
...	...	...	...	...		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	293,200	293,200		TB Vote 25 <sup>(1)</sup>				
...	...	...	178,956	178,956		TB Vote 30 <sup>(1)</sup>				
...	5,897,063	...	709,274	6,606,337		Total—Vote 15	5,094,518	1,511,819	...	5,489,614
...	561,181	...	9,255	570,436	(S)	Contributions to employee benefit plans	570,436	...	...	545,108
214	...	...	327	541	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	214	327	...
214	6,458,244	...	718,856	7,177,314		Total Agency—Budgetary	5,664,954	1,512,033	327	6,034,722
...	5,664,950	...	...	5,664,950	20	Military Police Complaints Commission				
...	...	721,991	...	721,991	20b	Program expenditures				
...	...	...	83,732	83,732		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	157,500	157,500		TB Vote 25 <sup>(1)</sup>				
...	...	...	88,317	88,317		TB Vote 30 <sup>(1)</sup>				
...	5,664,950	721,991	329,549	6,716,490		Total—Vote 20	4,408,590	2,307,900	...	3,627,576
...	308,330	...	(33,388)	274,942	(S)	Contributions to employee benefit plans	274,942	...	...	239,742
...	5,973,280	721,991	296,161	6,991,432		Total Agency—Budgetary	4,683,532	2,307,900	...	3,867,318

## Ministry Summary—Concluded

Source of authorities				Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,364,519	...	...	1,364,519	25					
...	...	1	...	1	25a					
...	...	...	606,000	606,000						
...	...	...	68,226	68,226						
...	...	...	85,230	85,230						
...	1,364,519	1	759,456	2,123,976	(S)		1,389,691	734,285	...	1,291,322
...	129,506	...	13,379	142,885			142,885	...	...	120,592
...	1,494,025	1	772,835	2,266,861			1,532,576	734,285	...	1,411,914
330,806	19,253,386,304	1,349,942,501	458,162,679	21,061,822,290			19,867,550,959	1,184,105,581	10,165,750	19,196,166,387
72,997,775	...	...	...	72,997,775			(2,082,092)	...	75,079,867	6,614,261

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(I) Treasury Board Vote 5—Government contributions.

(O) Treasury Board Vote 10—Government initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total	Authorities	for use	Total	Authorities	for use	Total	Authorities	for use	Total	Authorities	for use	Total	Authorities	for use	Total	Authorities	for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Department</b>																		
(Generate and sustain relevant, responsive and effective combat-capable integrated forces—)																		
Budgetary	11,171,486,420	11,228,391,690	3,594,008,129	2,802,008,647	9,375,867	9,425,758	183,338,118	183,338,118	183,338,118	...	...	...	53,761,898	11,190,820	...	14,591,532,298	13,856,487,977	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Conduct operations—																		
Budgetary	3,503,132,596	3,510,048,113	403,091,373	438,246,829	...	...	33,820,442	33,820,442	33,820,442	...	...	...	14,969,797	15,663,550	...	3,872,403,527	3,914,474,500	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	1,442,008,414	998,339,241	92,825,544	84,910,339	...	...	43,612,983	43,612,983	43,612,983	...	...	...	...	(30,654,013)	...	1,491,220,975	1,039,636,597	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contribute to canadian government, society and international community in accordance with canadian interests and values—																		
Budgetary	1,057,882,954	1,015,682,925	18,211,441	18,266,483	229,569,355	226,555,282	215,433,867	215,433,867	215,433,867	...	...	...	4,266,080	1,717,551	...	1,090,229,883	1,045,070,823	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total—	17,174,510,384	16,752,461,969	4,108,136,487	3,343,432,298	238,945,222	235,981,040	476,205,410	476,205,410	476,205,410	...	...	...	72,997,775	(2,082,092)	...	21,045,386,683	19,855,669,897	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(476,205,410)	(476,205,410)	...	...	...	...	(476,205,410)	(476,205,410)	(476,205,410)	...	...	...	...	...	...	...	...	...
<b>Total Department—</b>	<b>16,698,304,974</b>	<b>16,276,256,559</b>	<b>4,108,136,487</b>	<b>3,343,432,298</b>	<b>238,945,222</b>	<b>235,981,040</b>	...	...	...	...	...	...	<b>72,997,775</b>	<b>(2,082,092)</b>	...	<b>21,045,386,683</b>	<b>19,855,669,897</b>	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Canadian Forces Grievance Board</b>																		
Review canadian forces grievances	3,901,126	2,360,524	...	...	...	...	...	...	...	...	...	...	...	...	...	3,901,126	2,360,524	...
Internal services	3,276,188	3,304,430	...	...	...	...	...	...	...	...	...	...	...	...	...	3,276,188	3,304,430	...
<b>Total Agency—Budgetary</b>	<b>7,177,314</b>	<b>5,664,954</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>7,177,314</b>	<b>5,664,954</b>	...

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Military Police Complaints Commission</b>												
Complaints resolution	4,846,473	1,772,300	...	...	...	...	...	...	...	...	4,846,473	1,772,300
Internal services	2,144,959	2,911,232	...	...	...	...	...	...	...	...	2,144,959	2,911,232
<b>Total Agency—Budgetary</b>	<b>6,991,432</b>	<b>4,683,532</b>	...	...	...	...	...	...	...	...	<b>6,991,432</b>	<b>4,683,532</b>
<b>Office of the Communications Security Establishment Commissioner</b>												
The Communications Security Establishment Canada	1,644,111	1,057,154	...	...	...	...	...	...	...	...	1,644,111	1,057,154
review program	622,750	475,422	...	...	...	...	...	...	...	...	622,750	475,422
<b>Total Agency—Budgetary</b>	<b>2,266,861</b>	<b>1,532,576</b>	...	...	...	...	...	...	...	...	<b>2,266,861</b>	<b>1,532,576</b>
<b>Total Ministry—Budgetary</b>	<b>16,714,740,581</b>	<b>16,288,137,621</b>	<b>4,108,136,487</b>	<b>3,343,432,298</b>	<b>238,945,222</b>	<b>235,981,040</b>	...	...	...	...	<b>21,061,822,290</b>	<b>19,867,550,959</b>
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	<b>72,997,775</b>	<b>(2,082,092)</b>	<b>72,997,775</b>	<b>(2,082,092)</b>

## Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	2,500,000	...	...	2,500,000	2,408,230	91,770	...	2,427,886
...	1,500,000	...	...	1,500,000	1,500,000	...	...	1,500,000
...	380,000	...	23,000	403,000	403,000	...	...	380,000
...	380,000	...	23,000	403,000	403,000	...	...	380,000
...	380,000	...	23,000	403,000	403,000	...	...	380,000
...	100,000	...	...	100,000	100,000	...	...	100,000
...	83,700	...	(13,525)	70,175	70,175	...	...	82,068
...	80,000	...	...	80,000	...	80,000	...	...
...	40,000	...	...	40,000	...	40,000	...	40,000
...	25,000	...	...	25,000	14,641	10,359	...	16,142
...	24,660	...	...	24,660	24,660	...	...	24,660
...	5,493,360	...	55,475	5,548,835	5,326,706	222,129	...	5,330,756
Contributions								
...	87,610,000	...	(14,331,837)	73,278,163	73,278,163	...	...	74,649,447
...	53,952,000	...	6,375,246	60,327,246	60,327,246	...	...	40,797,695
...	44,158,000	...	13,622,086	57,780,086	57,780,086	...	...	48,948,031
...	10,000,000	...	(9,569,355)	430,645	400,409	30,236	...	1,800,000
...	10,000,000	...	...	10,000,000	9,396,045	603,955	...	9,223,744
...	6,079,000	...	(1,073,086)	5,005,914	5,005,914	...	...	5,459,452



## Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers		Used in the current year		Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$
...	4,000,000	...	2,103,860	5,684,225	419,635	...	3,723,873
...	2,765,447	...	...	2,710,657	54,790	...	2,679,519
...	2,627,000	...	(49,468)	2,434,675	142,857	...	2,077,318
...	2,600,000	...	...	2,351,811	248,189	...	2,383,840
...	1,318,900	...	(264,874)	1,054,026	...	...	1,159,415
...	190,000	...	...	190,000	...	...	190,000
...	100,000	...	...	98,334	1,666	...	99,177
...	86,000	...	...	...	86,000	...	12,766
...	...	8,931,000	317,000	9,248,000	...	...	...
...	...	...	1,300,000	145,275	1,154,725	...	...
...	...	...	549,468	549,468	...	...	...
...	225,486,347	8,931,000	(1,020,960)	230,654,334	2,742,053	...	193,204,277
...	230,979,707	8,931,000	(965,485)	235,981,040	2,964,182	...	198,535,033

(S) Statutory transfer payment.

## PUBLIC ACCOUNTS OF CANADA, 2009-2010

NATIONAL DEFENCE 18-13

## Revenues

	Current year		Previous year	
	\$	\$	\$	\$
<b>Department</b>				
<b>Other revenues—</b>				
Return on investments—				
Other accounts—				
Interest on loans to employees posted abroad	440,706	582,464		
Interest earned from funds on deposit with suppliers/ banks	500,585	1,982,094		
Security deposit (outside Canada posting)	9,059	9,469		
	950,350	2,574,027		
Refunds of previous years' expenditures	48,688,446	65,991,645		
Sales of goods and services—				
Lease and use of public property	125,840,003	113,616,402		
Services of a regulatory nature	5,195	14,091		
Services of a non-regulatory nature	211,078,231	213,983,644		
Sales of goods and information products	97,151,437	123,789,935		
Other fees and charges—				
Deferred revenues	1,591,865	14,041,599		
Revenues from fines	791,473	721,044		
Sundries	30,337,667	33,643,354		
	32,721,005	48,405,997		
	466,795,871	499,810,069		
Proceeds from the disposal of surplus Crown assets	19,718,108	14,928,230		
Miscellaneous revenues				
Includes payments received from United Nations	12,842,547	15,313,339		
<b>Total Department</b>	<b>548,995,322</b>	<b>598,617,310</b>		
<b>Canadian Forces Grievance Board</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures	2,994	1,487		
Proceeds from the disposal of surplus Crown assets	327	214		
Miscellaneous revenues	10	35		
<b>Total Agency</b>	<b>3,331</b>	<b>1,736</b>		
<b>Ministry Summary</b>				
<b>Other revenues—</b>				
Return on investments		950,350		2,574,027
Refunds of previous years' expenditures		48,691,440		65,993,132
Sales of goods and services		466,795,871		499,810,069
Proceeds from the disposal of surplus Crown assets		19,718,435		14,928,444
Miscellaneous revenues		12,842,557		15,313,374
<b>Total Ministry</b>	<b>548,998,653</b>	<b>598,619,046</b>		

# SECTION 19

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Natural Resources

### Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

National Energy Board

Northern Pipeline Agency

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## Department

### Strategic Outcome

Natural resources sectors are internationally competitive, economically productive, and contribute to the social well-being of Canadians.

#### Program Activity Descriptions

##### *Economic opportunities for natural resources*

The program activity contains programs designed to promote innovation, investment, and the enhancement of the competitiveness of Canada's natural resources and related products industries through the provision of know-how and tools, including base geo-science information, along with trade promotion and market acceptance, at home and abroad. This group of programs also delivers policies, regulations and legislative work to manage federal responsibilities associated with Canada's oil and natural gas supply, protecting the critical energy infrastructure, and managing statutory program for the Atlantic offshore.

##### *Natural resource-based communities*

The program activity is targeted to increasing Canada's knowledge of the impacts of natural resource sector evolution on communities that have a substantial reliance on resource-based industries and to improve the capacity and knowledge for increasing the number of opportunities through value-added products and services. This group of programs is designed to improve the social well-being of Canadians. It is also about promoting Aboriginal and non-Aboriginal participation, improving skills, capacity and community stability through, for example, the Forest Community Program, the First Nations Forestry Program, and the Mines Ministers federal/provincial and territorial Framework for Action.

### Strategic Outcome

Canada is a world leader on environmental responsibility in the development and use of natural resources.

#### Program Activity Descriptions

##### *Clean energy*

The program activity includes the development and delivery of energy science and technology, policies, programs, legislation and regulations to mitigate air emissions and to reduce other environmental impacts associated with energy production and use. One of the major programs includes the suite of initiatives on clean energy announced under the banner of ecoENERGY, which is intended to increase production of low impact renewable energy; encourage and assist Canadians to improve their energy use in all of the major end-use sectors; and to accelerate the development and market readiness of technology solutions to reduce environmental impacts associated with the production and use of energy.

##### *Ecosystem risk management*

The program activity includes programs that help to understand the risks to our environment and the protection of critical resources such as groundwater. A major initiative is the Federal Response to the Mountain Pine Beetle (MPB) Infestation which aims to mitigate the spread of the MPB that threatens Canada's boreal forest.

### Strategic Outcome

Natural resources knowledge, landmass knowledge and management systems strengthen the safety and security of Canadians and the stewardship of Canada's natural resources and lands.

### Program Activity Descriptions

#### *Natural resources and landmass knowledge and systems*

The program activity carries out the Minister's obligation to provide a property rights infrastructure on all lands for which the department has this responsibility, along with the provision and access to accurate and precise geographic information on the Canadian landmass. This program also provides relevant accurate, timely and accessible knowledge with a view to increasing collaborative efforts with other jurisdictions in key areas (i.e., regulatory efficiency) to generate improved approaches to shared issues and lead to significant benefits to advance the interests of natural resources sector both domestically and at the international level.

#### *Adapting to a changing climate and hazard risk management*

The program activity provides geoscience and geospatial information that contributes to the reduction of risks from natural hazards, such as earthquakes, tsunamis and flood, as well as hazards arising from human activities, and works with front-line responders to provide geographical information in the event of an emergency. The program activity also provides information that will help Canadians mitigate and adapt to the effects of a changing climate.

#### *Geomatics Canada Revolving Fund*

The Geomatics Canada Revolving Fund was established under *Appropriation Act No. 3 in 1993-94*. The fund allows Geomatics Canada to shift the costs from taxpayers at large to specific users who benefit directly from the goods and services provided. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the



needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market. As part of the Revolving Fund, NRCan produces accurate aeronautical charts and publications for NavCanada as an essential contribution to the safety and security of the traveling public and Canadians.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Atomic Energy of Canada Limited

### Strategic Outcome

Be the top worldwide nuclear products and services company. Protect the health and safety of the public, our employees and the environment. Minimize nuclear legacy obligations for future generations.

### Program Activity Descriptions

#### *Facilities and nuclear operations*

This program activity supports the operations of Atomic Energy of Canada Limited (AECL) and requires major facilities such as reactors, experimental loops, hot cells and waste management plants.

#### *Research and development*

Research and development undertaken to maintain and enhance Canada's scientific and technological expertise in support of the production of environmentally friendly and cost effective CANDU nuclear generated electricity as well as other important peaceful applications of nuclear technologies in areas such as medicine. In particular it involves the maintenance of the intellectual property that has been developed over a period of sixty years covering basic knowledge of: materials, reactor physics, chemistry, critical components, radiation, and the environment; that could have an impact on the safety, licensing and design basis of CANDU technology.

#### *Commercial business*

The sale on a fully commercial basis of nuclear products and services. Commercial business activities leverage the investment in research and development on a full cost recovery basis and generates profits, which are returned to the corporation. Commercial profits assist in funding primarily the Nuclear Platform including the national research laboratories at Chalk River and also development of new reactor technologies including the next-generation Advanced CANDU Reactor. The various commercial business lines and related services/products provide innovative cost effective business solutions to customers. These sales primarily to nuclear generating facilities are required to optimize the production of a secure and safe energy supply

worldwide. Nuclear energy is an essential component of the solution for clean air and climate change improvements worldwide.

#### *Waste management and decommissioning*

Decommissioning and waste management programs will need to be delivered at AECL sites over at least the next 70 to 100 years. Liabilities at AECL sites have arisen from a wide variety of sources, including wartime activities, wastes received from universities, medical facilities, government and industry from across Canada, and a variety of R&D programs carried out in support of Canada's nuclear power program. Activities provide for maintaining and surveillance of nuclear waste, decontamination and dismantling of surplus facilities as well as environmental restoration projects. Operational management of the facilities that have been turned over to decommissioning are also within this scope.

### Canadian Nuclear Safety Commission

### Strategic Outcome

Safe and secure nuclear installations and processes used solely for peaceful purposes and public confidence in the nuclear regulatory regime's effectiveness.

### Program Activity Descriptions

#### *Compliance program*

The compliance program is in place to ensure that Canadian Nuclear Safety Commission (CNSC) licensees exhibit a high level of compliance with the CNSC's regulatory framework. This program enables the CNSC to provide regulatory assurance to Canadians of the continuing compliance and safety performance of licensees.

This program activity's funding is used for the promotion of compliance, safety culture and common safety values, compliance audits, inspections, and enforcement actions.

#### *Licensing and certification program*

The licensing and certification program is in place to issue licenses or certify persons or organizations to conduct nuclear-related activities in Canada.

With this program activity's funding, the CNSC obtains evidence of applicant licensees' ability to operate safely and conform to nuclear safeguards and non-proliferation requirements.

The CNSC undertakes this work to obtain assurance that nuclear activities and facilities in Canada are conducted with adequate provision for protection of health, safety, security and the environment and the fulfillment of commitments to the peaceful use of nuclear energy.

#### *Regulatory framework program*

The Regulatory Framework program is in place to ensure that Canadians in general, and licensees in particular, have a clear and pragmatic regulatory framework for the nuclear industry in Canada.

Funds are used to develop and make amendments to those regulations (such as the *Nuclear Safety Act* and regulations under the Act; regulatory documents, such as policies, standards and guides; the Safeguards Agreement and Additional Protocol between Canada and the International Atomic Energy Agency, and Canada's bilateral Nuclear Cooperation Agreements) that protect the health, safety, security, and environment for Canadians, while respecting Canada's international commitments on the non-proliferation of nuclear weapons.

The CNSC also administers the *Nuclear Liability Act* and, as a Responsible Authority under the *Canadian Environmental Assessment Act*, carries out environmental assessments for nuclear projects in accordance with this legislation.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **National Energy Board**

#### **Strategic Outcome**

Safe and secure pipelines and power lines built and operated in a manner that protects the environment and enables efficient markets.

#### **Program Activity Descriptions**

##### *Energy regulation program*

This program provides the Canadian public, project proponents and other government agencies with regulation of international and designated interprovincial power lines; construction, operations, and tolls and tariffs on international and interprovincial pipelines; energy trade; and exploration and development in certain frontier and offshore areas. The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest. The public interest is inclusive of all Canadians and refers to a balance of economic, environmental and social interests that change as society's values and preferences evolve over time.

##### *Energy information program*

The program provides the Board, industry, policy makers, and the Canadian public with energy industry and market surveillance, including the outlook for supply and demand of energy commodities in Canada, to assist in decision making regarding energy infrastructure and markets. This program meets requirements under Part II of the *National Energy Board Act* by informing Canadians on energy market developments and issues related to the Board's regulatory mandate, which are primarily in the gas, oil and electricity market sectors, and under Part VI of the *National Energy Board Act* by providing market analysis to determine whether Canadians are able to access energy at fair market prices.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Northern Pipeline Agency**

### **Strategic Outcome**

The planning and construction of the Canadian portion of the Alaska Highway Gas Pipeline project is efficient and expeditious while ensuring environmental protection and social and economic benefits for Canadians.

### **Program Activity Descriptions**

*Oversee the planning and construction of the Canadian portion of the Alaska highway gas pipeline*

Regulate the planning and construction of the Canadian portion of the Alaska highway gas pipeline.

## Ministry Summary

[illegible]

[illegible]

PUBLIC ACCOUNTS OF CANADA, 2009-2010



## Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					\$	\$	
...	...	...	276,000,000	276,000,000		Transfer from TB Vote 35 <sup>(1)</sup>				\$
...	108,691,000	457,000,000	276,000,000	841,691,000		Total—Vote 10	841,691,000	...	...	552,273,000
...	108,691,000	457,000,000	276,000,000	841,691,000		Total Agency—Budgetary	841,691,000	...	...	552,273,000
Canadian Nuclear Safety Commission										
...	40,670,328	...	...	40,670,328	15	Program expenditures				
...	...	4,111,959	...	4,111,959	15a	Transfer of \$110,000 from National Defence Vote 5				
...	...	2,000,000	...	2,000,000	15b	Program expenditures				
...	...	...	110,000	110,000		Transfer from: Vote 5 (National Defence)				
...	...	...	1,163,727	1,163,727		TB Vote 15 <sup>(1)</sup>				
...	...	...	2,538,457	2,538,457		TB Vote 25 <sup>(1)</sup>				
...	...	...	516,545	516,545		TB Vote 30 <sup>(1)</sup>				
...	40,670,328	6,111,959	4,328,729	51,111,016		Total—Vote 15	46,282,301	4,828,715	...	90,994,366
...	4,463,706	...	9,513,890	13,977,596	(S)	Contributions to employee benefit			...	
...	...	...	...	...		Plans	13,977,596	...	...	11,532,937
...	97,597,176	...	(17,830,342)	79,766,834	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	78,092,168	1,674,666	...	15,488,314
...	...	...	...	...		Appropriations not required for the current year	...	...	...	7,310
...	142,731,210	6,111,959	(3,987,723)	144,855,446		Total Agency—Budgetary	138,352,065	6,503,381	...	118,022,927
Cape Breton Development Corporation <sup>(2)</sup>										
...	73,484,000	...	(73,484,000)	...	20	Payments to the Cape Breton Development Corporation for operating and capital expenditures	...	...	...	...
...	...	...	...	...						
...	...	...	...	...	L40a	Advances to the Corporation pursuant to the <i>Cape Breton Development Corporation Act</i> , subsection 19, Limit \$50,000,000 (Net)	...	...	...	...
50,000,000	...	...	(50,000,000)	...			...	...	...	...
...	73,484,000	...	(73,484,000)	...		Total Agency—Budgetary	...	...	...	...
50,000,000	...	...	(50,000,000)	...		Non-budgetary	...	...	...	...

...	...	...	5,432,651	5,432,651	Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...	45,063,335
...	...	...	2,032,877	2,032,877	TB Vote 25 <sup>(1)</sup>	...	...	...	5,353,365
...	...	...	1,335,152	1,335,152	TB Vote 30 <sup>(1)</sup>	...	...	...	141
...	...	...	...	...		...	...	...	...
...	39,355,480	9,592,838	8,800,680	57,748,998	Total—Vote 25	50,050,719	7,698,279	...	...
...	...	...	...	...	Contributions to employee benefit	...	...	...	...
...	5,024,941	...	1,099,200	6,124,141	plans	6,124,141	...	...	...
...	...	...	...	...	Spending of proceeds from the disposal of surplus	...	...	...	...
...	...	...	220	220	Crown assets	...	...	220	220
...	44,380,421	9,592,838	9,900,100	63,873,359	Total Agency—Budgetary	56,174,860	7,698,279	220	50,416,841
...	...	...	...	...	Northern Pipeline Agency	...	...	...	...
...	244,000	...	...	244,000	Program expenditures	...	...	...	...
...	...	369,000	...	369,000	Program expenditures	...	...	...	...
...	...	...	12,200	12,200	Transfer from TB Vote 25 <sup>(1)</sup>	...	...	...	...
...	...	...	...	...		...	...	...	...
...	244,000	369,000	12,200	625,200	Total—Vote 30	574,688	50,512	...	138,706
...	20,230	...	14,629	34,859	Contributions to employee benefit	...	...	...	...
...	...	...	...	...	plans	34,859	...	...	1,011
...	264,230	369,000	26,829	660,059	Total Agency—Budgetary	609,547	50,512	...	139,717
9,480,597	4,009,455,571	658,130,000	(43,018,761)	4,634,047,407	Total Ministry—	...	...	...	...
50,000,000	...	...	(50,000,000)	...	Budgetary	4,528,093,273	98,253,076	7,701,058	5,398,338,715 <sup>(2)</sup>
...	...	...	...	...	Non-Budgetary	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Not a Government authority (loan, investment or advance).

(2) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

(2) Order in Council 2009-1616 designated the Minister of Atlantic Canada Opportunities Agency as the Minister for the purposes of the *Cape Breton Development Corporation Act* effective September 23, 2009. The organization was transferred from Natural Resources to Atlantic Canada Opportunities Agency. Therefore, the previous year's amounts have been restated by \$66,239,000.

Department	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	
													\$
Economic opportunities for natural resources	214,715,216	208,649,209	1,755,000	1,840,427,493	1,831,101,386	2,623,000	3,259,753	...	2,054,274,709	2,038,245,842			
Clean energy	150,575,054	145,608,182	...	680,328,581	669,229,625	14,193,000	12,301,002	...	816,710,635	802,536,805			
Internal services	300,679,511	297,502,515	7,148,501	7,134,917	2,763,138	1,900,973	271,369	...	310,491,150	306,267,036			
Ecosystem risk management	183,088,768	157,336,907	...	...	1,683,050	1,683,000	2,538,388	...	184,234,768	156,481,569			
Natural resources and landmass knowledge and systems	107,408,647	97,368,475	...	17,474,000	16,644,677	725,000	547,325	...	124,157,647	113,465,827			
Adapting to a changing climate and hazard risk management	61,480,473	53,374,775	30,000	29,988	18,990,000	16,629,305	7,151,932	...	70,602,473	62,882,136			
Natural resource-based communities	7,164,609	3,777,130	...	7,775,000	7,314,247	170,000	158,869	...	14,769,609	10,932,508			
Geomatics Canada Revolving Fund	9,684,552	3,483,969	...	...	...	1,958,000	3,029,891	...	7,726,552	454,078			
Sub-Total	1,034,796,830	967,101,162	8,933,501	8,919,905	2,570,587,212	2,544,503,263	31,350,000	29,238,529	3,582,967,543	3,491,265,801			
Revenues netted against expenditures	(31,350,000)	(29,258,529)	...	...	...	(31,350,000)	(29,238,529)	...	...	...			
Total Department—Budgetary	1,003,446,830	937,842,633	8,933,501	8,919,905	2,570,587,212	2,544,503,263	...	...	3,582,967,543	3,491,265,801			
Atomic Energy of Canada Limited—Budgetary	841,691,000	841,691,000	...	...	...	...	...	...	841,691,000	841,691,000			
Canadian Nuclear Safety Commission	44,801,994	49,237,969	...	...	...	...	...	...	44,801,994	49,237,969			
Internal services	40,365,765	39,723,614	...	...	...	...	...	...	40,365,765	39,723,614			
Compliance program	...	...	...	...	...	...	...	...	...	...			
Licensing and certification program	29,539,320	25,045,307	...	...	...	...	...	...	29,539,320	25,045,307			
Regulatory framework program	29,300,579	23,497,387	...	847,788	847,788	...	...	...	30,148,367	24,345,175			
Total Agency—Budgetary	144,007,658	137,504,277	...	847,788	847,788	...	...	...	144,855,446	138,352,065			

**National Energy Board**

Energy regulation program	28,612,367	24,567,364	...	...	...	...	...	...	...	28,612,367	24,567,364
Internal services	25,163,324	25,919,571	...	...	...	...	...	...	...	25,163,324	25,919,571
Energy information program	10,097,668	5,687,925	...	...	...	...	...	...	...	10,097,668	5,687,925
<b>Total Agency—Budgetary</b>	<b>63,873,359</b>	<b>56,174,860</b>	...	...	...	...	...	...	...	<b>63,873,359</b>	<b>56,174,860</b>
<b>Northern Pipeline Agency</b>											
Oversee the planning and construction of the canadian portion of the Alaska highway gas pipeline	660,059	609,547	...	...	...	...	...	...	...	660,059	609,547
<b>Total Agency—Budgetary</b>	<b>660,059</b>	<b>609,547</b>	...	...	...	...	...	...	...	<b>660,059</b>	<b>609,547</b>
<b>Total Ministry—Budgetary</b>	<b>2,053,678,906</b>	<b>1,973,822,317</b>	<b>8,933,501</b>	<b>8,919,905</b>	<b>2,571,435,000</b>	<b>2,545,351,051</b>	...	...	...	<b>4,634,047,407</b>	<b>4,528,093,273</b>

## Source of authorities

Available from previous years	As shown in				Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates		Supplementary Estimates						
	\$	\$	\$	\$					
...	46,000,000	151,500,001	70,382,959	267,883,000	Grants in support of ecoENERGY Retrofit—Homes	267,879,524	3,476	...	89,746,402
...	20,000,000	...	(20,000,000)	...	Grant to the Canada Foundation for Sustainable Development Technology	...	...	...	12,500,000
...	2,061,000	...	(149,300)	1,911,700	Grants in support of organizations associated with the research, development and promotion of activities that contribute to departmental objectives	1,907,322	4,378	...	1,783,824
...	250,000	...	325,000	575,000	Grants in support of the Property value protection program and the Municipal tax revenue loss protection program associated with low-level radioactive waste clean-up in the Port Hope area	574,950	50	...	73,500
...	...	...	...	...	Items not required for the current year	...	...	...	24,015,588
...	68,311,000	151,500,001	50,558,699	270,369,700	Total—Grants	270,361,796	7,904	...	128,119,314
...	2,045,889,000	(640,751,000)	(224,227,099)	1,180,910,901	Contributions	...	...	...	2,351,041,093
...	351,477,000	(51,677,000)	(190,383,624)	109,416,376	(S) Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund	109,416,376	...	...	577,408,919
...	...	...	495,000	495,000	(S) Payments to the Nova Scotia Offshore Revenues Account	494,550	450	...	92,181,790
...	185,400,000	8,600,000	(6,482,000)	187,518,000	Contributions to support Security and Prosperity	177,677,563	9,840,437	...	30,220,350
...	72,227,000	(6,000,000)	(1,760,000)	64,467,000	Contributions in support of ecoENERGY for biofuels	56,704,457	7,762,543	...	29,341,572
...	35,004,000	...	(6,779,000)	28,225,000	Contributions in support of ecoENERGY for renewable power	27,957,921	267,079	...	13,559,763
...	31,356,000	...	(2,833,294)	28,522,706	Wind power production incentive contribution program	28,522,226	480	...	23,693,500
...	11,510,000	...	(408,412)	11,101,588	Contributions in support of the ecoENERGY technology initiative	11,101,588	...	...	17,475,040
...	8,760,000	...	245,000	9,005,000	Promoting forest innovation and investment	9,004,400	600	...	4,098,229
...	7,200,000	...	(2,311,563)	4,888,437	Federal response to the Mountain Pine Beetle infestation	4,888,437	...	...	6,655,585
...	6,000,000	...	...	6,000,000	(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	4,972,315	1,027,685	...	60,300
...	5,700,000	...	(1,421,330)	4,278,670	Contributions in support of ecoENERGY for renewable heat	4,232,783	45,887	...	2,778,034
...	5,074,000	...	5,412,603	10,486,603	Climate change adaptation initiatives	9,983,057	503,546	...	1,901,021
...	5,000,000	...	358,979	5,358,979	Contributions in support of organizations associated with the research, development and promotion of activities that contribute to departmental objectives	4,058,412	1,300,667	...	...
...	...	...	...	...	Contributions in support of the Leadership for Environmental Advantage in Forestry (LEAF) Initiative	...	...	...	...



...	4,750,000	...	(992,854)	3,757,146	Expanding market opportunities	3,757,146	...	15,250,436
...	4,728,000	...	160,200	4,888,200	Renewal and enhancement of funding for the Forest Research Institute	4,888,200	...	4,878,200
...	4,400,000	...	2,514,900	6,914,900	Contributions in support of ecoENERGY Retrofit—Small and medium organizations	6,727,852	187,048	3,866,512
...	4,184,000	(100,000)	(361,405)	3,722,595	Development of a National Forest Pest Strategy	2,750,666	971,929	972,711
...	3,900,000	...	197,775	4,097,775	Forest communities program	4,097,128	647	4,118,040
...	3,800,000	...	(750,000)	3,050,000	GeoConnections program	3,047,166	2,834	3,871,473
...	3,400,000	...	(1,221,177)	2,178,823	(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	2,178,823	...	2,782,199
...	3,291,000	...	(1,675,000)	1,616,000	Contributions in support of the Energy efficiency standards and labelling program	1,404,568	211,432	1,024,714
...	3,000,000	...	623,855	3,623,855	Contributions in support of ecoENERGY for buildings and houses	2,849,439	774,416	2,489,190
...	2,000,000	...	(2,000,000)	...	Contributions in support of the energy efficiency and alternative energy programs	...	...	7,419,342
...	2,000,000	...	30,814	2,030,814	Contributions in support of ecoENERGY for fleets	1,974,535	56,279	1,847,775
...	1,700,000	...	(99,814)	1,600,186	Contributions in support of ecoENERGY for personal vehicles	1,558,201	41,985	1,911,138
...	1,600,000	...	...	1,600,000	Contribution to Saskatchewan Power/Maritime Electric Company	1,581,473	18,527	1,556,002
1,319,697	1,383,000	...	(1,383,000)	1,319,697	(S) In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	1,319,697	...	502,042
...	1,000,000	...	2,215,000	3,215,000	Contribution to the First Nations forestry program	3,209,379	5,621	3,660,090
...	885,000	...	...	885,000	Contributions in support of ecoENERGY for industry	860,340	24,660	875,896
...	558,000	...	(296,862)	261,138	Youth employment strategy	249,873	11,265	496,500
...	450,000	...	...	450,000	Contributions for enhanced oil recovery research activities	450,000	...	...
...	250,000	...	(250,000)	...	Contribution to the Asbestos Institute to foster the international implementation of the safe and responsible use of chrysotile asbestos	...	...	...
...	115,000	...	(115,000)	...	Invasive alien species	...	...	...
20,259	...	...	...	20,259	(S) In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland	...	20,259	...
...	...	...	(172,540)	3,977,460	Contributions to support the African Model Forest Initiative	1,027,460	2,950,000	...
...	37,593,000	...	17,152,845	54,745,845	Contributions in support of the Investing in Canada's Forest Sector Initiative	54,745,284	561	...
...	10,000,000	...	19,986,605	29,986,605	Contributions to support the Clean Energy Fund	29,986,605	...	...
...	1,025,000	...	554,145	1,579,145	Contributions in support of the regulation of renewable fuels content in gasoline, diesel and home heating fuel	1,529,848	49,297	150,500
...	465,288,000	...	...	465,288,000	(S) Newfoundland Fiscal Equalization Offset Payments	465,288,000	...	556,729,000
...	...	...	4,127,229	48,734,809	Contributions related to Pulp and Paper Green Transformation	48,734,798	11	...
...	...	...	...	...	Items not required for the current year	...	...	...
1,339,956	2,817,991,000	(127,264,420)	(391,849,024)	2,300,217,512	Total—Contributions	2,274,141,467	26,055,786	20,259
1,339,956	2,886,302,000	24,235,581	(341,290,325)	2,570,587,212	Total Department	2,544,503,263	26,063,690	20,259

## Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	75,000	...	(4,523)	70,477	70,477	...	...	74,500
<b>Canadian Nuclear Safety Commission</b>								
<b>Grants</b>								
Grants to enable the research, development and management of activities that contribute to the objectives of the Research and support program								
...	720,000	...	53,316	773,316	773,316	...	...	955,944
...	50,000	...	(46,005)	3,995	3,995	...	...	...
...	770,000	...	7,311	777,311	777,311	...	...	955,944 <sup>(1)</sup>
<b>Contributions</b>								
Contributions to enable the research, development and management of activities that contribute to the objectives of the Research and support program								
Contributions for the provision of goods, expert assistance and other services to enable the delivery of the Canadian safeguards support program in support of the International Atomic Energy Agency (IAEA) regime								
...	845,000	...	2,788	847,788	847,788	...	...	1,030,444
1,339,956	2,887,147,000	24,235,581	(341,287,537)	2,571,435,000	2,545,351,051	26,063,690	20,259	3,899,680,963
<b>Total—Contributions</b>								
<b>Total Agency</b>								
<b>Total Ministry</b>								

(S) Statutory transfer payment.

(1) Amounts reporting in previous year's *Public Accounts of Canada*.

# Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year		
	\$	\$	\$	\$	\$
<b>Budgetary (spendable revenues)</b>					
Internal services					
Miscellaneous revenues	...	171,200	...		
Sales of goods and services	100,000	100,169	...		
	100,000	271,369	...		
Economic opportunities for natural resources					
Sales of goods and services	2,623,000	2,989,487	2,047,263		
Miscellaneous revenues	...	270,266	146,235		
	2,623,000	3,259,753	2,193,498		
Clean energy					
Sales of goods and services	14,193,000	12,301,002	12,469,003		
Miscellaneous revenues	...	...	67,121		
	14,193,000	12,301,002	12,536,124		
Ecosystem risk management					
Sales of goods and services	1,683,000	2,479,044	354,973		
Miscellaneous revenues	...	59,344	240,049		
	1,683,000	2,538,388	595,022		
Natural resources and landmass knowledge and systems					
Sales of goods and services	725,000	508,630	1,756,134		
Miscellaneous revenues	...	38,695	81,212		
	725,000	547,325	1,837,346		
Adapting to a changing climate and hazard risk management					
Sales of goods and services	9,898,000	6,916,604	5,329,670		
Miscellaneous revenues	...	235,328	229,114		
	9,898,000	7,151,932	5,558,784		
<b>Total Ministry—Budgetary</b>				<b>31,350,000</b>	<b>27,496,189</b>
Natural resource-based communities					
Sales of goods and services	170,000	158,869	858,842		
Miscellaneous revenues	...	...	3,010		
	170,000	158,869	861,852		
Geomatics Canada Revolving Fund	1,958,000	3,029,891	3,913,563		

## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments—		
Consolidated accounts—		
Atomic Energy of Canada Limited—Interest	...	1,796
Refunds of previous years' expenditures—		
Refunds of expenditures pertaining to purchased goods and services	1,420,059	1,252,334
Refunds of expenditures pertaining to capital purchased	30,352	749
Refunds of transfer payments—Subsidies and capital assistance	31,783	4,779
Refunds of other transfer payments	17,920,676	52,646,159
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	8,916,835	11,821,111
	28,319,705	65,725,132
<b>Sales of goods and services—</b>		
Rights and privileges—		
Royalties from licensing, permits and copyright	1,127,989,570	2,609,083,074
Licences and permits	1,664,013	824,946
	1,129,653,583	2,609,908,020
Lease and use of public property	385,100	149,818
Services of a regulatory nature	1,352,287	1,353,168
Services of a non-regulatory nature	25,537,781	19,964,999
<b>Sales of goods and information products—</b>		
Charts, maps and plans	3,254,449	3,365,095
Other fees and charges	377,393,797	77,299,580
	1,487,576,997	2,712,040,680
Proceeds from the disposal of surplus Crown assets	521,320	414,089
Miscellaneous revenues—		
Interest on overdue accounts receivables	996	5,369
<b>Total Department</b>	<b>1,516,419,018</b>	<b>2,778,187,066</b>
<b>Canadian Nuclear Safety Commission</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	39,118	40,211
Adjustments to prior year's payables	482,681	99,166
	521,799	139,377

	Current year	Previous year
	\$	\$
<b>Northern Pipeline Agency</b>		
<b>Other revenues—</b>		
Sales of goods and services—		
Rights and privileges	27,594	27,594
Services of a regulatory nature	789,836	...
<b>Total Agency</b>	<b>817,430</b>	<b>27,594</b>
<b>Ministry Summary</b>		
Other revenues		
Return on investments	...	1,796
Refunds of previous years' expenditures	29,334,033	65,948,733
Sales of goods and services	1,656,748,466	2,848,812,778
Proceeds from the disposal of surplus Crown assets	520,446	414,089
Miscellaneous revenues	24,496	7,541
<b>Total Ministry</b>	<b>1,686,627,441</b>	<b>2,915,184,937</b>





# SECTION 20

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Parliament

The Senate

House of Commons

Library of Parliament

Office of the Conflict of Interest and  
Ethics Commissioner

Senate Ethics Officer

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## The Senate

### Strategic Outcome

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

### Program Activity Descriptions

#### *Senators and their offices*

Provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines. Costs included under these two categories are: Senators' seasonal indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

#### *Administrative support*

Provide the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three program activity of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations. Costs included in this program activity are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

#### *Committees and associations*

Provide support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the Government's spending proposals. Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed. Costs included under this program activity are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

#### *Chamber operations*

Provide the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the Rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings. Costs included under this program activity are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

## House of Commons

### Strategic Outcome

Effective administrative and professional support of Members, both individually and collectively, in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

### Program Activity Descriptions

#### *Members and House officers*

Members assume the roles of legislators and elected representatives of their constituency. In their constituencies, Members participate in events and activities and discuss with constituents about their concerns. In the Chamber, Members participate in debates, study and vote on legislation. Members sit on standing committees and special or joint committees, since the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the Government's programs and policies to its committees. Members also participate in parliamentary associations and interparliamentary groups, and are members of delegations in parliamentary exchanges. Finally, in caucus, Members develop strategy, discuss policy and examine important issues with fellow party members, and direct the work of party research offices. Some Members also assume additional functions such as: the Speaker, Deputy Speaker, House Leaders and Chief Whips.

#### *House administration*

House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis by providing: continuity from one Parliament to another; access to parliamentary records; and a stable infrastructure to support Members in the democratic process. Advice and support are provided in a wide variety

of services such as: procedural, legislative, legal, information technology and management, building management, security, food, finance, human resources, health and safety. The staff of the House of Commons strives to support the institution and the members in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

#### **Library of Parliament**

##### **Strategic Outcome**

Parliamentarians make informed decisions on issues of concern to Canadians.

##### **Program Activity Descriptions**

*Information, research and analysis*

To provide parliamentarians with information, research and analysis services that will help them fulfil their roles as members of one or other House, committees and parliamentary associations, and as the representatives of a region or riding. Information is also made available to authorized clients.

##### **Strategic Outcome**

Institutional memory of Parliament is preserved for future generations.

##### **Program Activity Descriptions**

*Information resource management*

To design, develop, maintain and promote a varied collection of sources of knowledge, thereby enabling parliamentarians and those who assist them in their work to obtain the information they need.

##### **Strategic Outcome**

Canadians gain a better understanding of Parliament.

##### **Program Activity Descriptions**

*Public outreach*

To support parliamentarians in their efforts to make Parliament accessible to the public. To provide the public with information about Parliament.

##### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

##### **Program Activity Descriptions**

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

##### **Office of the Conflict of Interest and Ethics Commissioner**

##### **Strategic Outcome**

The public can feel confident that public office holders and MPs are meeting the requirements of the conflict of interest compliance measures.

##### **Program Activity Descriptions**

*Administration of the Conflict of Interest Act and the Conflict of Interest Code for Members of the House of Commons.*

The Commissioner provides confidential advice to Public Office Holders (POHs) and MPs about how to comply with the *Conflict of Interest Act* and the MP's Code respectively. She is also mandated to provide confidential advice to the Prime Minister about conflict of interest and ethics issues. The Commissioner may conduct an inquiry into whether a MP has contravened the Code or a present or former POH has breached the Act. This program activity benefits Canadians by minimizing the possibility if conflicts arising between the private interests and public duties of POHs and MPs and provide for the resolution of those conflicts in the public interest should they arise.

##### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

##### **Program Activity Descriptions**

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Senate Ethics Officer

#### Strategic Outcome

Senators meet their obligations under the Conflict of Interest Code in a manner that contributes to the integrity of the Senate as an institution.

#### Program Activity Descriptions

##### *Administration*

The mandate of the Senate Ethics Officer is to administer and interpret the Code for Senators that sets out standards of conduct for Members of the Senate. The primary functions of the Senate Ethics Officer are:

- to provide confidential opinions and advice on any matter respecting Senators' obligations under the Code;
- to review confidential annual disclosure statements (listing sources of income, assets, liabilities, government contracts, financial and other interests), advise Senators on possible conflicts and compliance measures, and prepare public disclosure summaries; and
- to conduct inquiries and investigations, if necessary, regarding compliance with the Code.



# Ministry Summary

Source of authorities										Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year				Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
	\$	\$	\$				\$	\$	\$	\$				\$	
...	58,659,050	...	...	...	58,659,050	1	<b>The Senate</b>							...	50,883,270
...	6,601,550	...	...	776,196	7,377,746	(S)	Program expenditures Contributions to employee benefit plans							...	5,985,788
...	25,345,200	...	...	2,077,521	27,422,721	(S)	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account							...	24,708,985
...	90,605,800	...	...	2,853,717	93,459,517		<b>Total Agency—Budgetary</b>							...	81,578,043
...	283,523,585	...	...	...	283,523,585	5	<b>House of Commons</b>							...	...
...	...	2,873,369	...	...	2,873,369	5b	Program expenditures							...	271,145,057
...	...	5,712,988	...	...	5,712,988	5c	Program expenditures							...	32,643,219
...	283,523,585	8,586,357	...	...	292,109,942	(S)	Total—Vote 5 Contributions to employee benefit plans							...	...
...	34,808,206	...	...	849,246	35,657,452	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account							...	113,391,805
...	108,209,158	4,996,156	1,815,218	...	115,020,532		Compensation Arrangements Account							...	417,180,081
...	426,540,949	13,582,513	2,664,464	442,787,926			<b>Total Agency—Budgetary</b>							...	...
...	35,649,170	...	...	...	35,649,170	10	<b>Library of Parliament</b>							...	35,006,741
...	...	484,000	...	...	484,000	10b	Program expenditures							...	4,362,732
...	35,649,170	484,000	...	...	36,133,170	(S)	Total—Vote 10 Contributions to employee benefit plans							...	39,369,473
...	4,657,830	...	...	219,600	4,877,430		<b>Total Agency—Budgetary</b>							...	...
...	40,307,000	484,000	219,600	41,010,600			<b>Total Agency—Budgetary</b>							...	...

## Ministry Summary—Concluded

Available from previous years	Source of authorities			Disposition of authorities				
	As shown in	Adjustments, warrants and transfers	Total available for use	Vote	Office of the Conflict of Interest and Ethics Commissioner	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$			\$	\$	\$
...	6,338,000	...	6,338,000	15	Program expenditures	4,890,993	1,447,007	...
...	767,210	(130,298)	636,912	(S)	Contributions to employee benefit plans	636,912	...	...
...	7,105,210	(130,298)	6,974,912		Total Agency—Budgetary	5,527,905	1,447,007	5,451,068
...	704,340	...	704,340	20	Senate Ethics Officer			
...	50,000	...	50,000	20c	Program expenditures			
...	704,340	50,000	754,340		Total—Vote 20	685,477	68,863	...
...	101,660	(2,438)	99,222	(S)	Contributions to employee benefit plans	99,222	...	...
...	806,000	50,000	853,562		Total Agency—Budgetary	784,699	68,863	...
...	565,364,959	14,116,513	585,086,517		Total Ministry—Budgetary	564,406,527	20,679,990	...
...								544,349,239

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

# Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>The Senate</b>																		
Senators and their offices	43,108,826	43,865,108	...	...	...	...	43,579	43,579	...	...	...	...	...	...	...	43,152,405	43,908,687	...
Administrative support	32,123,970	29,985,253	...	...	...	...	...	...	...	...	...	...	...	...	...	32,123,970	29,985,253	...
Committees and associations	11,721,745	9,915,414	...	...	...	...	414,431	414,431	...	...	...	...	...	...	...	12,136,176	10,329,845	...
Chamber operations	6,046,966	5,977,411	...	...	...	...	...	...	...	...	...	...	...	...	...	6,046,966	5,977,411	...
<b>Total Agency—Budgetary</b>	<b>93,001,507</b>	<b>89,743,186</b>	...	...	...	...	<b>458,010</b>	<b>458,010</b>	...	...	...	...	...	...	...	<b>93,459,517</b>	<b>90,201,196</b>	...
<b>House of Commons</b>																		
Members and House officers	257,602,364	251,399,832	...	...	...	...	...	...	...	24,816	24,816	...	...	...	...	257,577,548	251,375,016	...
House administration	185,420,809	176,527,335	...	...	...	...	976,868	976,868	...	1,187,299	1,187,299	...	...	...	...	185,210,378	176,316,904	...
Sub-total	443,023,173	427,927,167	...	...	...	...	976,868	976,868	...	1,212,115	1,212,115	...	...	...	...	442,787,926	427,691,920	...
Revenues netted against expenditures	(1,212,115)	(1,212,115)	...	...	...	...	...	...	...	(1,212,115)	(1,212,115)	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>441,811,058</b>	<b>426,715,052</b>	...	...	...	...	<b>976,868</b>	<b>976,868</b>	...	...	...	...	...	...	...	<b>442,787,926</b>	<b>427,691,920</b>	...
<b>Library of Parliament</b>																		
Information, research and analysis	18,566,335	16,383,112	...	302,000	...	...	...	...	...	...	...	...	...	...	...	18,868,335	16,383,112	...
Internal services	11,756,477	12,722,470	...	243,000	...	...	...	...	...	...	...	...	...	...	...	11,999,477	12,722,470	...
Information resource management	7,579,160	7,440,997	...	159,000	...	...	...	...	...	...	...	...	...	...	...	7,738,160	7,440,997	...
Public outreach	3,358,628	4,465,329	...	46,000	...	...	...	...	...	1,000,000	811,101	...	...	...	...	2,404,628	3,634,228	...
Sub-total	41,260,600	41,011,908	...	750,000	...	...	...	...	...	1,000,000	811,101	...	...	...	...	41,010,600	40,200,807	...
Revenues netted against expenditures	(1,000,000)	(811,101)	...	...	...	...	...	...	...	(1,000,000)	(811,101)	...	...	...	...	...	...	...
<b>Total Agency—Budgetary</b>	<b>40,260,600</b>	<b>40,200,807</b>	...	<b>750,000</b>	...	...	...	...	...	...	...	...	...	...	...	<b>41,010,600</b>	<b>40,200,807</b>	...
<b>Office of the Conflict of Interest and Ethics Commissioner</b>																		
Administration of the <i>Conflict of Interest Act</i> and the Conflict of Interest Code for Members of the House of Commons	4,748,557	2,976,019	...	...	...	...	...	...	...	...	...	...	...	...	...	4,748,557	2,976,019	...
Internal services	2,226,355	2,551,886	...	...	...	...	...	...	...	...	...	...	...	...	...	2,226,355	2,551,886	...
<b>Total Agency—Budgetary</b>	<b>6,974,912</b>	<b>5,527,905</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>6,974,912</b>	<b>5,527,905</b>	...
<b>Senate Ethics Officer—Budgetary</b>	<b>853,562</b>	<b>784,699</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>853,562</b>	<b>784,699</b>	...
<b>Total Ministry—Budgetary</b>	<b>582,901,639</b>	<b>562,971,649</b>	...	<b>750,000</b>	...	...	<b>1,434,878</b>	<b>1,434,878</b>	...	...	...	...	...	...	...	<b>585,086,517</b>	<b>564,406,527</b>	...

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	167,000	...	43,579	43,579	...	...	42,729
The Senate Grants							
...	380,000	...	414,431	414,431	...	...	424,537
...	547,000	...	458,010	458,010	...	...	467,266
House of Commons							
Other transfer payments							
...	940,055	...	976,868	976,868	...	...	1,000,072
...	940,055	...	976,868	976,868	...	...	1,000,072
...	1,487,055	(88,990)	1,434,878	1,434,878	...	...	1,467,338

(S) Statutory transfer payment.

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>House of Commons</b>			
<b>Budgetary (respendable revenues)</b>			
Members and House officers	24,816	24,816	...
Proceeds from the disposal of assets			
House administration			
Parliamentary associations' membership fees	24,360	24,360	28,325
Fees from rental of various rooms for non- Parliamentary functions	30,989	30,989	25,508
Proceeds from the disposal of assets	11,680	11,680	2,443
Transfers from parliamentary restaurant	1,091,345	1,091,345	734,121
Gymnasium membership fees	18,900	18,900	20,100
Other recoveries	10,025	10,025	8,018
	1,187,299	1,187,299	818,515
<b>Total Agency—Budgetary</b>	<b>1,212,115</b>	<b>1,212,115</b>	<b>818,515</b>
<b>Library of Parliament</b>			
<b>Budgetary (respendable revenues)</b>			
Public outreach	1,000,000	811,101	860,294
<b>Total Agency—Budgetary</b>	<b>1,000,000</b>	<b>811,101</b>	<b>860,294</b>
<b>Total Ministry— Budgetary</b>	<b>2,212,115</b>	<b>2,023,216</b>	<b>1,678,809</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>The Senate</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	271,263	68,309
Adjustments to prior year's payables	289,445	35,805
	560,708	104,114
Proceeds from the disposal of surplus Crown assets	22,500	...
Miscellaneous revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	14,419	8,957
<b>Total Agency</b>	<b>597,627</b>	<b>113,071</b>
<b>House of Commons</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	230,479	152,939
Adjustments to prior year's payables	628,469	408,140
	858,948	561,079
Sales of goods and services—		
Sales of goods and information products	1,091,345	734,121
Other fees and charges—		
Users charges respendable	78,340	81,950
Other	5,934	...
	84,274	81,950
	1,175,619	816,071
Proceeds from the disposal of surplus Crown assets	36,496	2,293
Miscellaneous revenues—		
Gifts to the Crown	...	546
Interest and other	5,688	4,281
	5,688	4,827
<b>Total Agency</b>	<b>2,076,751</b>	<b>1,384,270</b>



Revenues *Concluded*

	Current year	Previous year
	\$	\$
<b>Library of Parliament</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,465	38,513
Adjustments to prior year's payables	295,039	8,999
	297,504	47,512
Sales of goods and services—		
Sales of goods and information products	828,365	892,522
Proceeds from the disposal of surplus Crown assets	...	340
<b>Total Agency</b>	<b>1,125,869</b>	<b>940,374</b>
<b>Office of the Conflict of Interest and Ethics Commissioner</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,542	...
Adjustments to prior year's payables	46,152	6,883
	51,694	6,883
Miscellaneous revenues—		
Revenues from penalties	700	...
<b>Total Agency</b>	<b>52,394</b>	<b>6,883</b>
<b>Senate Ethics Officer</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	10,543	76
<b>Total Agency</b>	<b>10,543</b>	<b>76</b>
<b>Ministry Summary</b>		
Other revenues—		
Refunds of previous years' expenditures	1,779,397	719,664
Sales of goods and services	2,003,984	1,708,593
Proceeds from the disposal of surplus Crown assets	58,996	2,633
Miscellaneous revenues	20,807	13,784
<b>Total Ministry</b>	<b>3,863,184</b>	<b>2,444,674</b>

# SECTION 21

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Privy Council

### Department

Canadian Intergovernmental Conference  
Secretariat

Canadian Transportation Accident  
Investigation and Safety Board

Chief Electoral Officer

Office of the Commissioner of Official  
Languages

Public Appointments Commission  
Secretariat

Security Intelligence Review Committee

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Ministry summary.....	21.6
Program activity.....	21.9
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## Department

### Strategic Outcome

The Government's agenda and decision making are supported and implemented and the institutions of government are supported and maintained.

### Program Activity Descriptions

*Provide professional, non-partisan policy advice and support to the Prime Minister and Portfolio Ministers*

To support the Prime Minister in carrying out his unique responsibilities as Head of Government, the Privy Council Office (PCO) provides advice to the Prime Minister and Portfolio Ministers on: policies; legislation and parliamentary issues facing the Government; appointments; and machinery of government issues. PCO also provides the Prime Minister's Office and the offices of Portfolio Ministers with financial and administrative support.

*Provide policy advice and secretariat support to Cabinet and Cabinet committees*

To ensure the smooth functioning of Cabinet decision making, the Privy Council Office provides policy advice and secretariat support to the Cabinet and Cabinet committees. It facilitates integration across the federal community in support of the implementation of the Government's agenda by departments and agencies. PCO engages in consultation, provides a challenge function and researches issues. PCO provides secretariat support to Cabinet and Cabinet committees by preparing briefing material and distributing agendas and documents.

*Provide overall leadership and direction to the Public Service in support of the Government's agenda*

To foster a high-performing and accountable Public Service that has the talent, capacity and management frameworks to provide advice on and implement the

Government's agenda, PCO sets strategic direction for the Public Service. It also plays a key role in the selection, management and development of senior leaders in the Public Service.

*Provide commissions of inquiry with financial and administrative support*

The Privy Council Office provides financial and administrative advice, guidance and support to commissions of inquiry from initial start-up to conclusion.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Canadian Intergovernmental Conference Secretariat**

### Strategic Outcome

Multilateral meetings of First Ministers, Ministers and Deputy Ministers are planned and conducted flawlessly.

## Program Activity Descriptions

*Conference services*

Provision of expert, impartial support services for the planning and conduct of First Ministers, Ministers and Deputy Ministers level federal-provincial-territorial and provincial-territorial conferences.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

## Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Canadian Transportation Accident Investigation and Safety Board**

### Strategic Outcome

The mitigation of risks to the safety of the transportation system through independent accident investigations.

## Program Activity Descriptions

### *Air investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the air transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

### *Marine investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the marine transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

### *Rail investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the rail transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields

of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

### *Pipeline investigations*

Conduct independent investigations into occurrences in the federally regulated elements of the pipeline transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

## Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

## Program Activity Descriptions

### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Chief Electoral Officer

### Strategic Outcome

An electoral process that contributes to fairness, transparency and accessibility for all participants in accordance with the legislative framework.

## Program Activity Descriptions

### *Elections*

As an independent agency of Parliament, the Office of the Chief Electoral Officer of Canada administers the federal electoral system within the following legislative framework:

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including: the training of federal returning officers; the revision of the boundaries of polling divisions; the acquisition of election material and supplies for transmission to returning officers when required; the issuing of directives and provision of guidelines to political entities; enforcement of all provisions of the Act; and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act. Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers and political entities and the payments of all administrative and statutory accounts.
- *Electoral Boundaries Readjustment Act* – Provision to the ten electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the

ten commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the ten commissions.

- *Canada Elections Act* as adapted for the purposes of a Referendum – Exercise of general direction and supervision over the administrative conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions, and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Office of the Commissioner of Official Languages**

##### **Strategic Outcome**

Canadian's right under the Official Languages Act are protected and are respected by federal institutions and other organizations subject to the Act; and linguistic duality is promoted in Canadian society.

##### **Program Activity Descriptions**

##### *Promotion through policy and communications*

Through this program activity, the Office of the Commissioner of Official Languages (OCOL) works with Parliamentarians, federal institutions and other organizations subject to the *Official Languages Act*, official language communities and the Canadian public in promoting linguistic duality. OCOL builds links between federal institutions, official language communities and the different levels of government to help them better understand the needs of official language communities, the importance of bilingualism and the value of respecting Canada's linguistic duality. In order to fulfill its promotion role, OCOL conducts research, studies and public awareness activities as well as intervenes with senior federal officials so that they instill a change in culture to fully integrate linguistic duality in their organizations.

##### *Protection through compliance assurance*

Through this program activity, the OCOL investigates complaints filed by citizens who believe their language rights have not been respected, evaluates compliance with the *Official Languages Act* by federal institutions and other organizations subject to the Act through performance measurements and audits, and intervenes proactively to prevent non-compliance with the Act. As well, the Office may intervene before the courts in cases that deal with non-compliance to the Official Languages Act.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Public Appointments Commission Secretariat**

##### **Strategic Outcome**

To ensure fair and competency-based processes are in place for the recruitment and selection of qualified individuals for Governor-in-Council appointments across agencies, boards, commissions and Crown corporations.

##### **Program Activity Descriptions**

##### *Oversight of the Governor-in-Council appointments*

This covers the activities relating to and including support to develop and establish a code of practice for appointments by the Governor in Council and ministers to agencies, boards, commissions and Crown corporations; oversee, review and report on the selection process for appointments and reappointments by the



Governor in Council to agencies, boards, commissions and Crown corporations, and to ensure that every such process is widely made public and conducted in a fair, open and transparent manner and that the appointments are based on merit; evaluate and approve the selection processes proposed by ministers to fill vacancies and determine reappointments within their portfolios, monitor and review those processes and ensure that they are implemented as approved; audit appointment policies and practices in order to determine whether the code of practice is being observed; report publicly on compliance with the code of practice; and provide public education and training of public servants involved in appointments and reappointments processes regarding the code of practice.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Security Intelligence Review Committee**

#### **Strategic Outcome**

The Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial direction.

### **Program Activity Descriptions**

#### *Reviews*

Conduct reviews of CSIS's duties and functions to examine questions of appropriateness, adequacy and effectiveness and ensure that CSIS is acting lawfully. Develop research plans to identify reviews to be conducted throughout the year. Through a comprehensive and multifaceted program of research, examine various aspects of CSIS's operations and activities to prepare a retrospective analysis for the Committee's approval. Each review assesses CSIS's performance and may include findings and non-binding recommendations. These reviews are submitted to the Director of CSIS, the Inspector General, CSIS and in special circumstances, the Minister of Public Safety. A declassified summary is included in the Security Intelligence Review Committee's Annual Report. The objective is to provide Parliament and Canadians with "snapshots" of past CSIS operations which over time, provide a comprehensive picture of CSIS's performance.

#### *Complaints*

Receive and inquire into complaints about CSIS brought by individuals or groups, as an independent, quasi-judicial administrative tribunal. Complaints may concern an "act or thing" done by CSIS; denials of security clearances; referrals from the Canadian Human Rights Commission; Minister's reports with the respect to the *Citizenship Act*; and complaints concerning an

act or thing done by CSIS in relation to Transport Canada's Passenger Protect Program and Marine Transportation Security Clearance Program. After accepting jurisdiction, the Committee conducts pre-hearing conferences, presides over complaints hearings and prepares complaints reports which include findings and non-binding recommendations. These reports are submitted to the Minister of Public Safety, the Director of CSIS and a vetted version is provided to the complainant. A declassified summary is included in the Security Intelligence Review Committee's Annual Report. The Committee's decisions are intended to provide a fair and timely resolution of complaints and are subject to judicial review by the Federal Court of Canada.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

[illegible]

Canadian Intergovernmental Conference

Secretariat  
Program expenditures



## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,086,713	...	220,584	2,307,297	(S)	2,307,297	...	...	1,993,560
211	...	...	...	211	(S)	...	211	...	...
<b>211</b>	<b>19,935,495</b>	<b>1</b>	<b>2,348,744</b>	<b>22,284,451</b>	<b>Total Agency—Budgetary</b>	<b>21,285,846</b>	<b>998,605</b>	<b>...</b>	<b>21,166,754</b>
...	945,000	...	...	945,000	25	Program expenditures	...	...	...
...	...	...	47,250	47,250		Transfer from TB Vote 25 <sup>(1)</sup>	...	...	...
...	945,000	...	47,250	992,250	(S)	Total—Vote 25	264,493	727,757	302,864
...	118,490	...	(92,401)	26,089		Contributions to employee benefit plans	26,089	...	43,868
...	<b>1,063,490</b>	<b>...</b>	<b>(45,151)</b>	<b>1,018,339</b>	<b>Total Agency—Budgetary</b>	<b>290,582</b>	<b>727,757</b>	<b>...</b>	<b>346,732</b>
...	2,648,846	...	...	2,648,846	30	Program expenditures	...	...	...
...	...	...	89,240	89,240		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...
...	...	...	131,850	131,850		TB Vote 25 <sup>(1)</sup>	...	...	...
...	...	...	29,996	29,996		TB Vote 30 <sup>(1)</sup>	...	...	...
...	2,648,846	...	251,086	2,899,932	(S)	Total—Vote 30	2,123,008	776,924	2,214,591
...	277,074	...	(45,472)	231,602		Contributions to employee benefit plans	231,602	...	184,147
...	<b>2,925,920</b>	<b>...</b>	<b>205,614</b>	<b>3,131,534</b>	<b>Total Agency—Budgetary</b>	<b>2,354,610</b>	<b>776,924</b>	<b>...</b>	<b>2,398,738</b>
<b>10,978</b>	<b>307,811,103</b>	<b>52,009,359</b>	<b>18,045,222</b>	<b>377,876,662</b>	<b>Total Ministry—Budgetary</b>	<b>356,885,443</b>	<b>20,983,920</b>	<b>7,299</b>	<b>565,421,314</b>

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.  
<sup>(1)</sup> Treasury Board Vote 5—Government contingencies.  
Treasury Board Vote 10—Government-wide initiatives.  
Treasury Board Vote 15—Compensation adjustments.  
Treasury Board Vote 25—Operating budget carry forward.  
Treasury Board Vote 30—Past requirements.  
Treasury Board Vote 35—Budget implementation initiatives.

# Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Provide professional, non-partisan policy advice and support to the Prime Minister and Portfolio Ministers	72,036,921	67,620,922	...	...	...	...	...	...	...	...	...	...	...	...	...	72,036,921	67,620,922	...
Internal services	64,098,178	59,218,384	...	...	...	...	...	...	...	...	...	...	...	...	...	64,098,178	59,218,384	...
Provide policy advice and secretariat support to Cabinet and Cabinet committees	16,772,324	16,458,690	...	...	...	...	...	...	...	...	...	...	...	...	...	16,772,324	16,458,690	...
Provide overall leadership and direction to the Public Service in support of the Government's agenda	3,682,614	3,573,323	...	...	...	...	...	...	...	...	...	...	...	...	...	3,682,614	3,573,323	...
Provide commissions of inquiry with financial and administrative support	13,554,391	11,578,644	...	...	...	...	176,944	151,364	...	...	...	...	...	...	...	13,731,335	11,730,008	...
<b>Total Department—Budgetary</b>	<b>170,144,428</b>	<b>158,449,963</b>	...	...	...	...	<b>176,944</b>	<b>151,364</b>	...	...	...	...	...	...	...	<b>170,321,372</b>	<b>158,601,327</b>	...
<b>Canadian Intergovernmental Conference Secretariat</b>																		
Conference services	4,551,321	3,043,113	...	...	...	...	...	...	...	...	...	...	...	...	...	4,551,321	3,043,113	...
Internal services	2,338,803	2,098,916	...	...	...	...	...	...	...	...	...	...	...	...	...	2,338,803	2,098,916	...
<b>Total Agency—Budgetary</b>	<b>6,890,124</b>	<b>5,142,029</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>6,890,124</b>	<b>5,142,029</b>	...
<b>Canadian Transportation Accident Investigation and Safety Board</b>																		
Air investigations	13,969,346	13,589,260	...	...	...	...	...	...	...	...	...	...	...	...	...	13,969,346	13,589,260	...
Internal services	7,008,559	6,817,867	...	...	...	...	...	...	...	...	...	...	...	...	...	7,008,559	6,817,867	...
Marine investigations	5,655,771	5,501,886	...	...	...	...	...	...	...	...	...	...	...	...	...	5,655,771	5,501,886	...
Rail investigations	5,233,540	5,091,143	...	...	...	...	...	...	...	...	...	...	...	...	...	5,233,540	5,091,143	...
Pipeline investigations	461,643	449,082	...	...	...	...	...	...	...	...	...	...	...	...	...	461,643	449,082	...
<b>Total Agency—Budgetary</b>	<b>32,328,859</b>	<b>31,449,238</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>32,328,859</b>	<b>31,449,238</b>	...
<b>Chief Electoral Officer</b>																		
Elections	71,730,375	69,130,347	...	...	...	...	27,184,375	27,184,375	...	...	...	...	...	...	...	98,914,750	96,314,722	...
Internal services	42,987,233	41,447,089	...	...	...	...	...	...	...	...	...	...	...	...	...	42,987,233	41,447,089	...
<b>Total Agency—Budgetary</b>	<b>114,717,608</b>	<b>110,577,436</b>	...	...	...	...	<b>27,184,375</b>	<b>27,184,375</b>	...	...	...	...	...	...	...	<b>141,901,983</b>	<b>137,761,811</b>	...



## Program Activity—Concluded

	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Office of the Commissioner of Official Languages</b>													
Promotion through policy and communications	7,611,948	7,259,903	...	...	...	...	...	...	...	...	...	7,611,948	7,259,903
Protection through compliance assurance	7,284,648	6,466,360	...	...	...	...	...	...	...	...	...	7,284,648	6,466,360
Internal services	7,387,855	7,559,583	...	...	...	...	...	...	...	...	...	7,387,855	7,559,583
<b>Total Agency—Budgetary</b>	<b>22,284,451</b>	<b>21,285,846</b>	...	...	...	...	...	...	...	...	...	<b>22,284,451</b>	<b>21,285,846</b>
<b>Public Appointments Commission</b>													
Secretariat													
Oversight of the Governor-in-Council appointments	918,339	238,107	...	...	...	...	...	...	...	...	...	918,339	238,107
Internal services	100,000	52,475	...	...	...	...	...	...	...	...	...	100,000	52,475
<b>Total Agency—Budgetary</b>	<b>1,018,339</b>	<b>290,582</b>	...	...	...	...	...	...	...	...	...	<b>1,018,339</b>	<b>290,582</b>
<b>Security Intelligence Review Committee</b>													
Reviews	1,621,279	835,952	...	...	...	...	...	...	...	...	...	1,621,279	835,952
Internal services	866,892	941,432	...	...	...	...	...	...	...	...	...	866,892	941,432
Complaints	643,363	577,226	...	...	...	...	...	...	...	...	...	643,363	577,226
<b>Total Agency—Budgetary</b>	<b>3,131,534</b>	<b>2,354,610</b>	...	...	...	...	...	...	...	...	...	<b>3,131,534</b>	<b>2,354,610</b>
<b>Total Ministry—Budgetary</b>	<b>350,515,343</b>	<b>329,549,704</b>	...	...	...	<b>27,361,319</b>	<b>27,335,739</b>	...	...	...	...	<b>377,876,662</b>	<b>356,885,443</b>

## Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	30,625	...	30,625	5,045	25,580	...	112,995
...	...	25,000	16,319	41,319	41,319	...	...	24,603
...	...	...	105,000	105,000	105,000	...	...	226,767
...	...	...	...	...	...	...	...	...
...	...	55,625	121,319	176,944	151,364	25,580	...	364,365
Chief Electoral Officer								
Other transfer payments								
...	29,000,000	(529,951)	(266,080)	28,203,969	28,203,969	...	...	28,976,113
...	...	327,450	171,233	498,683	498,683	...	...	...
...	...	...	(1,518,277)	(1,518,277)	(1,518,277)	...	...	819,093
...	...	...	...	...	...	...	...	57,347,006
...	29,000,000	(202,501)	(1,613,124)	27,184,375	27,184,375	...	...	87,142,212
...	29,000,000	(202,501)	(1,613,124)	27,184,375	27,184,375	...	...	87,142,212
...	29,000,000	(146,876)	(1,491,805)	27,361,319	27,335,739	25,580	...	87,506,577

(S) Statutory transfer payment.

## Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Salaries	71,328		53,666	687
Purchase of goods and services	65,331		8,262	...
Adjustments to prior year's payables	1,044,827		1,216,795	687
	1,181,486		1,278,723	
Proceeds from the disposal of surplus Crown assets	6,817		7,053	
Miscellaneous revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	437		808	
Proceeds from sales	...		2,753	
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	3,113		3,648	
Gain on foreign exchange	659		1,516	
Sundries	11		1,501	
	4,220		10,226	
<b>Total Department</b>	<b>1,192,523</b>		<b>1,296,002</b>	
<b>Canadian Intergovernmental Conference Secretariat</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	67,188		...	
Adjustments to prior year's payables	22,116		...	
	89,304		...	
Miscellaneous revenues—				
Provincial government contributions	1,033,936		1,081,900	
Sundries	24		113	
	1,033,960		1,082,013	
<b>Total Agency</b>	<b>1,123,264</b>		<b>1,082,013</b>	
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	920		428	
Adjustments to prior year's payables	128,971		1,247	
	129,891		1,675	
<b>Revenues</b>				
Sales of goods and services—				
Other fees and charges—				
Access to information program—Fees	1,031		...	
Section 29.1 of the <i>Financial Administration Act</i> —				
Repayment by provinces for various investigations	12,850		...	
	13,881		687	
Proceeds from the disposal of surplus Crown assets	16,146		18,996	
Miscellaneous revenues	...		20,000	
<b>Total Agency</b>	<b>159,918</b>		<b>41,358</b>	
<b>Chief Electoral Officer</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	53,719		(14,037)	
Proceeds from the disposal of surplus Crown assets	7,435		313	
Miscellaneous revenues	64,682		4,235	
<b>Total Agency</b>	<b>125,836</b>		<b>(9,489)</b>	
<b>Office of the Commissioner of Official Languages</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,815		2,485	
Adjustments to prior year's payables	10,012		1,409	
	12,827		3,894	
Sales of goods and services—				
Sales of goods and information products	40		120	
Proceeds from the disposal of surplus Crown assets	...		211	
<b>Total Agency</b>	<b>12,867</b>		<b>4,225</b>	
<b>Security Intelligence Review Committee</b>				
<b>Other revenues—</b>				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	...		175	
Purchase of goods and services	...		207	
Adjustments to prior year's payables	23,914		5,428	
<b>Total Agency</b>	<b>23,914</b>		<b>5,810</b>	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	1,491,141	1,276,065
Sales of goods and services	13,921	807
Proceeds from the disposal of surplus Crown assets	30,398	26,573
Miscellaneous revenues	1,102,862	1,116,474
Total Ministry	2,638,322	2,419,919





# SECTION 22

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Public Safety and Emergency Preparedness

### Department

Canada Border Services Agency

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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## Department

### Strategic Outcome

A safe and resilient Canada.

#### Program Activity Descriptions

##### *Emergency management*

Emergency Management addresses all hazards (natural, technological and human-induced) through the development of an integrated emergency management system, legislation and national strategies, as well as training and standards which protect Canada and Canadians. This program activity aims to achieve effective policy and program coordination and delivery across the four pillars of emergency management: prevention/mitigation, preparedness, response and recovery through a close relationship with international counterparts, federal departments, provinces, territories, the first responder community and industry.

##### *Law enforcement*

This program activity provides leadership to the Canadian law enforcement community on strategic national and international responses to crime and disorder by contributing to the development of appropriate law enforcement policies with a view to addressing evolving threats to maintain public order and security. In addition, on-reserve provincial policing services are enhanced through funding for dedicated on-reserve policing services.

##### *Crime prevention*

The Crime Prevention program activity encompasses a wide range of funding activities designed to reduce the likelihood of criminality. This program activity, in close collaboration with partners in the provinces and

territories, builds programs that are specific and appropriate to regions and communities. It provides communities with tools, knowledge and support to implement prevention programs at the local level.

##### *Corrections*

This program activity develops legislation and policies governing corrections, conditional release, and related criminal justice issues. It also develops and implements innovative approaches to community justice and provides research expertise and resources to both the corrections community and the public.

##### *National security*

This program activity develops and coordinates policy to define and advance Canada's national security objectives. It seeks to enhance national security in a manner that respects and protects human rights. These efforts are pursued with key federal, domestic and international partners.

##### *Interoperability*

This program activity aims to implement a blueprint for addressing information-sharing and technical interface challenges, thus enhancing information-sharing among federal departments and agencies engaged in protecting public safety and security. While safe-guarding the privacy rights of individuals, this program engages in maximizing information-sharing opportunities with others and minimizing security risks to Canadians.

##### *Border management*

This program activity provides federal policy leadership and coordination on a variety of border issues such as customs/immigration enforcement and cross-border law enforcement, so as to ensure that security objectives are achieved in a manner that facilitates the flow

of legitimate trade and travel. It also contributes to the effective management of the Canada-United States border agenda.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Canada Border Services Agency

### Strategic Outcome

Canada's population is safe and secure from border-related risks.

#### Program Activity Descriptions

##### *Enforcement program*

The Enforcement Program ensures the safety and security of Canada's population. Working closely with the

Risk Assessment Program, the Enforcement Program ensures that appropriate enforcement actions are taken against travellers and goods which are non-compliant with border-related legislation and regulations.

At ports of entry, these actions include detaining and re-porting non-Canadians who are inadmissible under the *Immigration and Refugee Protection Act*. CBSA's Border Services Officers at ports of entry also detain, seize, and impose administrative monetary penalties on goods which are non-compliant with the *Customs Act* or other Canadian legislation and regulations.

At inland enforcement offices, CBSA's officials seek to locate, detain, and remove those inadmissible persons who do not have a legal right to remain in Canada. This activity is essential to the integrity of Canada's immigration and refugee programs.

In addition, CBSA's officials at NHQ and in the regions carry out criminal investigations of offences against border-related legislation.

#### *Risk assessment program*

The Risk Assessment Program "pushes the border out" by seeking to identify high risk travellers and goods as early as possible before their arrival at Canada's borders. It is an essential element in preserving the safety and security of Canada's population.

The program assesses information from a wide range of sources to support decisions on visa applicants at overseas missions. CBSA officials also assist local authorities in screening irregular migrants and cargo at ports of embarkation and, where possible, preventing their departure. At the National Risk Assessment Centre, CBSA uses advance passenger and cargo information from carriers, importers, exporters, and other partners to identify high risk travellers and goods prior to arrival.

Once identified, high-risk travellers or goods are flagged for closer examination and possible enforcement action at a Canadian port of entry. In this manner,

the Risk Assessment Program and the Enforcement Program work closely together to preserve the security of Canada's borders.

#### **Strategic Outcome**

Legitimate travelers and goods move freely and lawfully across our borders.

#### **Program Activity Descriptions**

##### *Conventional border program*

The Conventional Border Program allows for the admissibility of legitimate travellers (e.g. visitors, students, workers, immigrants and refugees) and goods (both of whom are not participants in a facilitation program) into and out of Canada thereby contributing to a strong Canadian economy through the tourism and business sectors. The program ensures the border remains open and allows the free movement of lawful travellers and goods. Travellers presenting themselves at the border are examined by Border Services Officers to determine if they and their accompanying goods meet all the requirements of applicable legislation and regulations. Examinations may include the questioning of the traveller, a search of the traveller and any accompanying goods, the gathering of information on goods to follow, the assessment of taxes and duties, the querying of databases (criminal, immigration and customs) and the issuance of a document(s) (e.g. temporary resident permit). Once the traveller and accompanying goods are deemed admissible and any duties and taxes have been paid, the traveller is allowed into Canada without further delay. By minimizing unnecessary delays at the border, this program contributes to the economy through the tourism and business sector (e.g. temporary foreign workers). Commercial goods, and goods to follow, are examined by Border Services Officers upon arrival in, or prior to departure from, Canada to determine if they meet all the requirements of applicable legislation and regulations. Examinations may include a physical examination of all the goods in a

shipment or a sample of the goods in the shipment and the determination and verification of a particular shipment, transporter, importer or exporter through the review of accompanying documentation. Once the commercial goods have been verified the goods are released and are allowed to move across the border without further delay. By minimizing unnecessary delays at the border, this program contributes to creating a stronger and more prosperous North America by allowing commercial goods to move freely across the border.

##### *Trade program*

The Trade Program ensures that the Canadian economy and business community gains maximum benefits from the administration of international & regional trade agreements, and domestic legislation governing trade in commercial goods. In this context, the CBSA is responsible for the development and administration of the rules, policies, programs and activities that govern the trade-related aspects (Origin, Valuation, Anti-dumping and Countervailing, Tariff and Trade Incentives) of the movement of goods into Canada.

Guided by these rules, policies and programs, importers must account for imported goods indicating what the imported goods are (tariff), where they come from (origin), how much they are worth (valuation), what duties and taxes are payable, if and how much anti-dumping and countervailing duties are payable, and whether duties can be relieved, remitted or deferred (tariff & trade incentives). Based on risk, the CBSA ensures importer compliance with trade requirements by conducting verification activities to ensure the proper collection of duties and taxes as set by Parliament; uphold the integrity of trade agreements; provide protection to Canadian industries; and ensure the integrity of trade data.

### *Facilitated border program*

The Facilitated Border Program facilitates border crossing for pre-approved low risk travellers, importers, carriers and goods in Canada and between Canada and the United States by providing for a faster and more effective means of clearing the border. The purpose of the program is to provide low-risk travellers and goods with alternative means of crossing the border thereby contributing to effective border management (reduced waiting times and traffic congestion) and strengthening the Canadian economy through the business and tourism sectors. Travellers and drivers wishing to participate in the program must be either citizens or permanent residents of Canada or the United States, undergo rigorous background checks (by Canada and the United States) through the use of security-related databases – criminal, immigration and customs) and are subject to personal interviews (by Canada and the United States, as necessary) to determine if they meet the eligibility requirements before being granted membership. Carriers wishing to participate must meet the requirements including having a history of transporting goods to Canada and being without contraband or major commercial infractions. The participants must also comply with the requirements of the *Immigration and Refugee Protection Act and Regulations*, the *Customs Act and Regulations* and any other law and regulation enforced by the CBSA and U.S. counterparts. This ensures that only low risk travellers, importers, carriers and goods are extended program privileges. Approved travellers use automated self-serve kiosks at participating airports, dedicated lanes at land border sites and report to border officials by phone for entry at participating marine ports. This allows participants in the program to clear the border with minimal delays. Examples of initiatives that support the expedited clearance of travellers include NEXUS and CANPASS. Examples of initiatives that support the expedited clearance of importers, carriers and goods include Free and Secure Trade (FAST), Customs Self

Assessment (CSA), Partners in Protection (PIP) and the Commercial Driver Registration Program (CDRP).

### *Recourse program*

The Recourse Program provides the business community and individuals with an accessible redress process that ensures a fair and impartial review of decisions and actions taken in support of border services legislation.

Through the fair, transparent and timely review of trade program decisions and enforcement related actions, the Recourse Program ensures that the actions taken by CBSA officials accurately reflect CBSA policies, guidelines and legislation and contributes to the security, protection and economic prosperity of Canada. In addition, the Recourse Program manages any further appeals of recourse decisions to the Canadian International Trade Tribunal and the courts.

Recourse is also responsible for the management of Canadian Human Rights Commission (CHRC) cases involving allegations of discrimination from the public regarding the services provided by the CBSA.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Canadian Security Intelligence Service**

#### **Strategic Outcome**

Actionable intelligence on threats arising from terrorism, espionage and foreign interference is used to protect Canadian national security interests.

#### **Program Activity Descriptions**

##### *Intelligence program*

This program includes the collection, processing and analysis of information and intelligence, respecting activities that may be suspected of constituting threats to the security of Canada and safety of Canadians and, in relation thereto, reporting and advising the Government of Canada. In accordance with *Canadian Security Intelligence Service Act*, s.16, in supporting the missions of National Defence and Foreign Affairs, this intelligence program also provides assistance to the Minister of National Defence and the Minister of Foreign Affairs, within Canada, in the collection of information or intelligence.

##### *Security screening program*

The Security Screening program is one of the main responsibilities of CSIS and among its most visible functions. The goals of the Security Screening program are to prevent non-Canadians who pose security concerns or risks from entering or receiving permanent residence in Canada and to prevent anyone of concern from gaining access to sensitive government assets, locations or information. Through its foreign offices in Canadian missions abroad, CSIS performs in-depth examina-



tions of applicants and prospective immigrants whose backgrounds present security concerns. CSIS also provides security assessments on behalf of all federal government departments and agencies (except the Royal Canadian Mounted Police (RCMP)) as part of the Government Security Policy (GSP). Security Assessments fall into the following program activities: Government Screening, Sensitive Sites Screening, Foreign Screening, Immigration and Citizenship Screening, and Refugee Screening.

### **Correctional Service**

#### **Strategic Outcome**

The custody, correctional interventions, and supervision of offenders, in communities and institutions, contributes to public safety.

#### **Program Activity Descriptions**

##### *Custody*

This program activity ensures that offenders are provided with reasonable, safe, secure and human custody while serving their sentence. This program activity provides much of the day-to-day needs for offenders in custody including a wide range of activities that address health and safety issues as well as provide basics such as food, clothing, mental health services, and physical health care. It also includes security measures within institutions including drug interdiction, and appropriate control practices to prevent incidents.

##### *Correctional interventions*

The Correctional Interventions program activity, which occurs in both institutions and communities, are

necessary to help bring positive changes in behavior and to successfully reintegrate offenders. This program activity aims to address problems that are directly related to offenders' criminal behavior and that interfere with their ability to function as law-abiding members of society.

##### *Community supervision*

The Community Supervision Program ensures eligible offenders are safely reintegrated into communities through the provision of housing and health services, where required, as well as staff supervision for the duration of the offenders sentence. The expected results for this program activity are offenders who are reintegrated into the community as law-abiding citizens while maintaining a level of supervision, which contributes to public safety.

##### *CORCAN (SOA)*

CORCAN is a Special Operating Agency of Correctional Service Canada that employs federal offenders for its workforce and, in doing so, provides them with working skills and working habits necessary to compete in the workforce once released from federal custody.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organi-

zation. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **National Parole Board**

#### **Strategic Outcome**

Conditional release and pardon decisions and decision processes that safeguard Canadian communities.

#### **Program Activity Descriptions**

##### *Conditional release decisions*

This program activity aims to ensure public safety by providing quality decisions on the timing and conditions of release of offenders into the community. Through this program activity, NPB provides timely, accurate information for Board member decision-making and develops effective training and policies that are essential tools for the quality risk assessment and decision-making. Effectiveness is assessed through the monitoring of the outcomes for offenders released on parole.

##### *Conditional release openness and accountability*

This program activity is designed to ensure that NPB operates in an open and accountable manner, consistent with the provisions of the *Corrections and Conditional Release Act*. Therefore this program activity consists of the provision of information for victims of crime; assistance for observers at hearings and those who seek access to the National Parole Board's decision registry;



dissemination of public information; encouragement of citizen engagement; investigation of tragic incidents in the community; as well as performance monitoring and reporting on conditional release decision processes. Results for this program activity are assessed by monitoring the timeliness of information shared and selected surveys of those who receive information and assistance from the National Parole Board.

#### *Pardon decisions/clemency recommendations*

This program activity is designed to support rehabilitation and community reintegration by providing quality pardon decisions and clemency recommendations. In support of quality decisions and recommendations, NPB screens applications for eligibility and completeness, collects appropriate information for decision-making and develops policy to guide decision processes. The results of this program are assessed through ongoing review of the average time required to process pardon applications, and the rates of revocation of pardons granted.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that

apply across an organization and not to those provided specifically to a program.

#### **Office of the Correctional Investigator**

#### **Strategic Outcome**

The problems of offenders in the federal correctional system are identified and addressed in a timely and reasonable fashion.

#### **Program Activity Descriptions**

##### *Ombudsman for federal offenders*

Through this program activity, the Office of the Correctional Investigator (OCI) conducts investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the Correctional Service of Canada (CSC). It also has a responsibility to review and make recommendations on CSC's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all Section 19 investigations performed by CSC following the death of or serious injury to an inmate.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services;

Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Royal Canadian Mounted Police**

#### **Strategic Outcome**

Quality federal policing.

#### **Program Activity Descriptions**

##### *Federal and international operations*

Provides policing, law enforcement, investigative and protective services to the federal government, its departments and agencies and to Canadians.

##### *Protective policing services*

Directs the planning, implementation, administration and monitoring of the RCMP National Protective Security Program including the protection of dignitaries, the security of major events and of special initiatives including Prime Minister-led summits of an international nature.

#### **Strategic Outcome**

Quality contract policing.

#### **Program Activity Descriptions**

##### *Community, contract and aboriginal policing*

Contributes to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Ontario and

Quebec) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal and aboriginal governments.

### **Strategic Outcome**

Quality policing support services.

### **Program Activity Descriptions**

#### *Technical policing operations*

Provides policy, advice and management to predict, research, develop and ensure the availability of technical tools and expertise to enable front line members and partners to prevent and investigate crime and enforce the law, protect against terrorism, and operate in a safe and secure environment.

#### *National police services*

Contributes to safe homes and safe communities for Canadians through the acquisition, analysis, dissemination and warehousing of law enforcement-specific applications of science and technology to all accredited Canadian law enforcement agencies.

#### *Policing support services*

Support services provided in support of the RCMP's role as a police organization.

#### *Criminal intelligence operations*

A national program for the management of criminal information and intelligence in the detection and prevention of crime of an organized, serious or national security nature in Canada, or internationally as it affects Canada.

### **Strategic Outcome**

Payments applicable to all activities.

### **Program Activity Descriptions**

*To compensate members of the RCMP for injuries received in the performance of duty*

To compensate members of the RCMP for injuries received in the performance of duty.

#### *Pensions under the RCMP Continuation Act*

Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*.

#### *Survivor income plan*

Provides benefits to survivors of members who lost their lives while on duty or as a result of a duty related incident. The benefits are similar to those available to public servants at large under the provisions of the *Government of Canada Employee Compensation Act* to which the members of the RCMP are excluded.

### **Strategic Outcome**

Quality Firearms program and support – The risks to public safety from firearms in Canada and international communities are minimized.

### **Program Activity Descriptions**

#### *Firearms licensing and supporting infrastructure*

Delivery of licensing activities through federal Chief Firearms Officers (CFO) operations, arrangements with other federal government departments, and the management of provincial CFO roles and relationships; operations of the Central Processing Site, the 1-800 call centre; maintenance and analysis of program performance data; management of the Program's information technology infrastructure and its interface with other databases; and support to public agencies and to law enforcement.

### *Firearm registration*

All activities related to the processing of all firearms registration and transfer applications, including registration on import; support to public agencies and to law enforcement.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Royal Canadian Mounted Police External Review Committee**

### **Strategic Outcome**

The Royal Canadian Mounted Police External Review Committee aims to positively influence the manner in which labour relations issues are addressed within the Royal Canadian Mounted Police.

### Program Activity Descriptions

#### *Independent and impartial case review*

The Royal Canadian Mounted Police External Review Committee (the Committee) can dispose of matters referred to the Committee by the Royal Canadian Mounted Police (RCMP) either on the basis of the material in the record or following a hearing. In conducting its review of matters referred to it, the Committee attempts to achieve timeliness and quality in its recommendations, and a balance amongst the many complex and different interests involved. It strives to ensure that the principles of administrative and labour law are respected and the remedial approach indicated by the *Royal Canadian Mounted Police Act* is followed. In each case, the Committee must consider the public interest and ensure that members of the RCMP are treated in a fair and equitable manner.

#### *Outreach and information dissemination*

The Committee ensures that its findings and recommendations in each case are clearly explained for the parties and the RCMP Commissioner. Summaries of the findings and recommendations in each case, as well as articles of interest on the role of the Committee, relevant legal principles and information on related issues, are distributed widely. Communication and outreach tools include: a quarterly publication (*Communiqué*), including the most recent case summaries, updates, and legal principles; a website with timely inclusion of publications and case summaries; the annual report and other government accountability documents; and presentations, meetings, training and other outreach activities.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### Royal Canadian Mounted Police Public Complaints Commission

#### Strategic Outcome

RCMP members are held publicly accountable for their conduct in the performance of their duties.

### Program Activity Descriptions

#### *Civilian review of RCMP members' conduct in the performance of their duties*

The Commission conducts reviews of complaints received from the public about the conduct of RCMP members in the performance of their duties. When complainants are not satisfied with the RCMP's handling of their complaints, they can request a review of their case by the Commission. In reviewing these complaints, the Commission may conduct hearings and investigations, and reports on its findings and makes recommendations to the RCMP Commissioner and Minister of Public Safety.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers		Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		Department	\$	\$	\$	\$
...	137,410,011	...	...	137,410,011	1	Operating expenditures				
...	...	1,107,025	...	1,107,025	1a	Operating expenditures				
...	...	566,774	...	566,774	1b	Operating expenditures				
...	...	...	2,609,155	2,609,155		Transfer from: TB Vote 15 <sup>(1)</sup>				
...	...	...	5,929,400	5,929,400		TB Vote 25 <sup>(1)</sup>				
...	...	...	2,292,103	2,292,103		TB Vote 30 <sup>(1)</sup>				
...	...	...	...	(279,900)		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	(88,920)	(88,920)		Vote 1 (Transport)				
...	...	...	(4,743)	(4,743)		Vote 1 (Treasury Board)				
...	...	...	(6,026,591)	(6,026,591)		Vote 5				
...	...	...	(250,000)	(250,000)		Vote 30				
...	137,410,011	1,673,799	4,180,504	143,264,314		Total—Vote 1	135,053,889	8,210,425	...	141,728,514
...	271,362,822	...	...	271,362,822	5	Grants and contributions				
...	...	1,170,000	...	1,170,000	5a	Grants and contributions				
...	...	11,800,000	...	11,800,000	5b	Grants and contributions				
...	...	...	...	...	5c	Transfer of \$6,026,591 from Public Safety and Emergency Preparedness Vote 1				
...	...	27,398,599	...	27,398,599		Transfer from: Vote 1				
...	...	6,026,591	...	6,026,591		TB Vote 35 <sup>(1)</sup>				
...	...	...	7,500,000	7,500,000		Transfer to: Vote 10 (Foreign Affairs and International Trade)				
...	...	...	(100,000)	(100,000)		Vote 50				
...	...	...	(40,401,167)	(40,401,167)		Total—Vote 5	245,504,626	39,252,219	...	237,454,254
...	271,362,822	40,368,599	(26,974,576)	284,756,845	(S)	Contributions to employee benefit plans				
...	13,234,657	...	1,902,259	15,136,916	(S)	Minister of Public Safety—Salary and motor car allowance	15,136,916	...	...	12,571,778
...	78,422	...	(784)	77,638			77,638	...	...	76,522
...	422,085,912	42,042,398	(20,892,597)	443,235,713		Total Department—Budgetary	395,773,069	47,462,644	...	391,831,068
139,911,545 <sup>(2)</sup>	1,279,813,171	...	...	1,419,724,716	10	Canada Border Services Agency				
...	...	8,883,336	...	8,883,336	10a	Operating expenditures				
...	...	...	...	...		Transfer of \$1,100,269 from National Defence Vote 1				
...	...	...	...	...	10b	Transfer of \$500,000 from Transport Vote 1, and \$54,000 from National Defence Vote 5				
...	...	...	...	...	10c	Transfer of \$3,809,437 from Canada Revenue Agency Vote 1				
...	...	...	...	...		Transfer from: Vote 1 (Canada Revenue Agency)				
...	...	...	...	...		Vote 1 (National Defence)				



Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	...	...	500,000	Vote 1 (Transport)			
...	...	...	54,000	Vote 5 (National Defence)			
...	...	77,504,022	77,504,022	TB Vote 15 <sup>(1)</sup>			
...	...	29,629,396	29,629,396	TB Vote 30 <sup>(1)</sup>			
...	...	(500,000)	(500,000)	Transfer to: Vote 1 (Citizenship and Immigration)			
...	...	(810,700)	(810,700)	Vote 1 (Foreign Affairs and International Trade)			
...	...	(61,996)	(61,996)	Vote 1 (Treasury Board)			
...	...	(396,000)	(396,000)	Vote 5 (Foreign Affairs and International Trade)			
...	...	(872,031)	(872,031)	Vote 15			
139,911,545	1,279,813,171	8,883,338	109,956,397	Total—Vote 10	1,426,053,519	20,832,528	91,678,404
53,299,357 <sup>(2)</sup>	56,202,000	...	...	Capital expenditures			
...	2,800,700	...	...	Transfer of \$60,000 from National Defence Vote 5			
...	...	...	...	Transfer of \$872,031 from Public Safety and Emergency Preparedness Vote 10			
...	...	60,000	60,000	Transfer from: Vote 5 (National Defence)			
...	...	872,031	872,031	Vote 10			
...	...	3,405,000	3,405,000	TB Vote 35 <sup>(1)</sup>			
53,299,357	56,202,000	2,800,701	4,337,031	Total—Vote 15	32,657,101	17,707,000	66,274,988
...	...	...	...	Contributions to employee benefit plans			
...	147,013,748	...	33,087,925	Spending of proceeds from the disposal of surplus Crown assets	182,101,673	...	...
149,555	...	...	190,966	Refunds of amounts credited to revenues in previous years	172,293	...	161,232,901
...	...	59,145	59,145	Collection agency fees	59,145	...	246,222
...	...	481	481	Appropriations not required for the current year	481	...	41,765
...	...	...	...		...	...	4,020
...	...	...	...		...	...	10,723
193,360,457 <sup>(3)</sup>	1,483,028,919	11,684,039	149,631,945	Total Agency—Budgetary	1,641,044,212	38,539,528	158,121,620
...	...	...	...	Canadian Security Intelligence Service			1,647,636,054
...	418,021,761	...	...	Operating expenditures			
...	7,010,836	...	...	Operating expenditures			
...	7,055,712	...	...	Operating expenditures			
...	...	8,288,988	8,288,988	Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	11,448,228	11,448,228	TB Vote 25 <sup>(1)</sup>			
...	...	(2,077,100)	(2,077,100)	Transfer to: Vote 1 (Foreign Affairs and International Trade)			
...	...	(7,000,000)	(7,000,000)	Vote 25			
...	...	10,660,116	442,748,425	Total—Vote 20	425,259,211	17,489,211	390,914,198
...	418,021,761	14,066,548	...				





Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	
...	41,028,885	...	...	41,028,885	40				
...	...	484,500	...	484,500	40a				
...	...	293,239	...	293,239	40b				
...	...	...	...	...	40c				
...	...	1	...	1					
...	...	...	130,000	130,000					
...	...	...	1,231,115	1,231,115					
...	...	...	1,927,589	1,927,589					
...	...	...	1,135,590	1,135,590					
...	...	...	(84,879)	(84,879)					
...	41,028,885	777,740	4,339,415	46,146,040					
...	...	...	...	...	(S)	41,431,994	4,714,046	...	
...	5,149,015	...	718,109	5,867,124		5,867,124	...	...	
13,835	...	...	3,569	17,404	(S)	11,013	2,822	3,569	
13,835	46,177,900	777,740	5,061,093	52,030,568		47,310,131	4,716,868	3,569	
Total Agency—Budgetary									
Office of the Correctional Investigator									
...	2,821,536	...	...	2,821,536	45				
...	...	78,352	...	78,352	45a				
...	...	372,754	...	372,754	45b				
...	...	...	77,443	77,443					
...	...	...	167,050	167,050					
...	...	...	156,257	156,257					
...	2,821,536	451,106	400,750	3,673,392					
...	354,711	...	50,984	405,695	(S)	3,595,997	77,395	...	
...	...	...	...	...		405,695	...	...	
...	3,176,247	451,106	451,734	4,079,087		4,001,692	77,395	...	
Total Agency—Budgetary									
Royal Canadian Mounted Police									
...	1,814,593,835	...	...	1,814,593,835	50				
...	...	210,960,447	...	210,960,447	50a				
...	...	...	...	...	50b				



## Ministry Summary—Concluded

Available from previous years	Source of authorities				Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	As shown in	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	953,239	...	...	...	953,239	65		<b>Royal Canadian Mounted Police External Review Committee</b>			
...	...	...	1	...	300,752	65a		Program expenditures			
...	...	...	300,752	...	480,000	65b		Transfer of \$480,000 from Public Safety and Emergency Preparedness Vote 50			
...	...	...	...	...	30,113			Program expenditures			
...	...	...	...	...	66,650			Transfer from: Vote 50			
...	...	...	...	...	...			TB Vote 15 <sup>(1)</sup>			
...	...	...	...	...	...			TB Vote 25 <sup>(1)</sup>			
...	953,239	300,753	...	576,763	1,830,735	(S)		Total—Vote 65			
...	120,910	...	...	17,379	138,289			Contributions to employee benefit plans			
...	1,074,149	300,753	...	594,142	1,969,044			Total Agency—Budgetary			
...	...	...	...	...	...			1,614,503			
...	...	...	...	...	...			354,541			
...	...	...	...	...	...			...			
...	...	...	...	...	...			1,393,086			
...	4,655,005	...	...	...	4,655,005	70		<b>Royal Canadian Mounted Police Public Complaints Commission</b>			
...	...	2,660,673	...	...	2,660,673	70a		Program expenditures			
...	...	...	...	...	167,216			Program expenditures			
...	...	...	...	...	396,700			Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	...	...	...	85,820			TB Vote 25 <sup>(1)</sup>			
...	...	...	...	...	...			TB Vote 30 <sup>(1)</sup>			
...	4,655,005	2,660,673	...	649,736	7,965,414	(S)		Total—Vote 70			
...	526,151	...	...	75,625	601,776			Contributions to employee benefit plans			
...	5,181,156	2,660,673	...	725,361	8,567,190			Total Agency—Budgetary			
...	...	...	...	...	...			7,549,501			
...	...	...	...	...	...			1,017,689			
...	...	...	...	...	...			...			
...	...	...	...	...	...			8,341,745			
208,595,555 <sup>(1)</sup>	7,308,804,573	780,342,453	...	543,335,179	8,841,077,760			<b>Total Ministry—Budgetary</b>			
47,532	...	...	...	...	47,532			<b>Non-budgetary</b>			
...	...	...	...	...	...			8,187,487,157			
...	...	...	...	...	...			480,013,441			
...	...	...	...	...	...			...			
...	...	...	...	...	...			46,999			
...	...	...	...	...	...			7,658,740,908			
...	...	...	...	...	...			(1,170)			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

The funds available from previous years were adjusted due to Canada Border Services Agency's 2 year appropriation.

...

# Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
<b>Department</b>																		
Emergency management	47,812,395	46,318,063		...	...	109,317,000	108,645,822	...	...	...	...	...	...	...	157,129,395	154,963,885		
Law enforcement	15,924,154	14,822,910		...	...	119,801,492	103,631,713	...	...	...	...	...	...	...	135,725,646	118,454,623		
Crime prevention	11,859,755	10,969,138		...	...	51,174,899	29,975,712	...	...	...	...	...	...	...	63,034,654	40,944,850		
Internal services	65,022,222	61,394,092		...	...	1,051,514	...	...	...	...	...	...	...	...	66,073,736	61,394,092		
Corrections	4,452,987	4,511,442		...	...	3,115,690	3,061,210	...	...	...	...	...	...	...	7,568,677	7,572,652		
National security	7,369,638	6,531,986		...	...	296,250	190,169	...	...	...	...	...	...	...	7,665,888	6,722,155		
Interoperability	3,831,013	3,749,592		...	...	...	...	...	...	...	...	...	...	...	3,831,013	3,749,592		
Border management	2,206,704	1,971,220		...	...	...	...	...	...	...	...	...	...	...	2,206,704	1,971,220		
<b>Total Department—Budgetary</b>	<b>158,478,868</b>	<b>150,268,443</b>		...	...	<b>284,756,845</b>	<b>245,504,626</b>	...	...	...	...	...	...	...	<b>443,235,713</b>	<b>395,773,069</b>		
<b>Canada Border Services Agency</b>																		
Conventional border program	616,795,928	564,424,304		1,951,171	139,171	...	...	...	...	16,797,935	17,023,397	...	...	...	601,949,164	547,540,078		
Internal services	455,437,037	602,084,531		31,705,032	32,489,957	...	...	...	...	1,875,000	...	...	...	...	485,267,069	634,574,488		
Enforcement program	318,976,978	215,334,009		79,686,855	...	...	...	...	...	...	225,812	...	...	...	398,663,833	215,108,197		
Risk assessment program	243,471,131	131,929,514		2,356,502	...	...	...	...	...	...	...	...	...	...	245,827,633	131,929,514		
Trade program	51,642,306	70,252,619		...	...	...	...	...	...	...	...	...	...	...	51,642,306	70,252,619		
Facilitated border program	45,852,198	37,393,718		939,529	27,973	...	...	...	...	2,458,777	3,882,503	...	...	...	44,332,950	33,539,188		
Recourse program	10,022,405	8,100,128		...	...	...	...	...	...	...	...	...	...	...	10,022,405	8,100,128		
Sub-total	1,742,197,983	1,629,518,823		116,639,089	32,657,101	...	...	...	...	21,131,712	21,131,712	...	...	...	1,837,705,360	1,641,044,212		
Revenues netted against expenditures	(21,131,712)	(21,131,712)		...	...	...	...	...	...	(21,131,712)	(21,131,712)	...	...	...	...	...		
<b>Total Agency—Budgetary</b>	<b>1,721,066,271</b>	<b>1,608,387,111</b>		<b>116,639,089</b>	<b>32,657,101</b>	...	...	...	...	...	...	...	...	...	<b>1,837,705,360</b>	<b>1,641,044,212</b>		
<b>Canadian Security Intelligence Service</b>																		
Intelligence program	431,037,076	425,719,845		42,353,165	42,199,572	...	...	...	...	...	...	...	...	...	473,390,241	467,919,417		
Security screening program	55,413,235	42,949,471		2,067,835	2,221,030	...	...	...	...	...	...	...	...	...	57,481,070	45,170,501		
<b>Total Agency—Budgetary</b>	<b>486,450,311</b>	<b>468,669,316</b>		<b>44,421,000</b>	<b>44,420,602</b>	...	...	...	...	...	...	...	...	...	<b>530,871,311</b>	<b>513,089,918</b>		
<b>Correctional Service</b>																		
Custody	1,342,430,516	1,114,835,356		228,740,000	169,463,217	...	...	...	...	...	...	...	...	...	1,571,388,516	1,284,507,264		
Correctional interventions	400,629,696	415,461,754		15,149,000	...	...	...	...	...	...	...	...	...	...	417,047,696	416,646,128		
Budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	47,532	47,532		
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	533	533		
Internal services	269,011,946	338,077,970		2,361,000	30,892,258	...	...	...	...	...	...	...	...	...	271,372,946	368,970,238		



## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community supervision	109,036,248	195,089,733	550,000	1,126	142,794	227,420	...	...	...	...	109,729,042	195,318,279
CORCAN (SOA)	104,702,424	87,155,994	...	...	...	...	95,000,000	87,495,205	...	...	9,702,424	(339,211)
Sub-total—	2,225,810,830	2,150,620,807	246,800,000	200,356,601	1,629,794	1,620,485	95,000,000	87,495,205	...	...	2,379,240,624	2,265,102,688
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	(95,000,000)	(87,495,205)	...	...	...	...	(95,000,000)	(87,495,205)	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—	2,130,810,830	2,063,125,602	246,800,000	200,356,601	1,629,794	1,620,485	...	...	...	...	2,379,240,624	2,265,102,688
Budgetary	...	...	...	...	...	...	...	...	...	...	47,532	533
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
National Parole Board	37,478,874	34,077,933	...	...	...	...	...	...	...	...	37,478,874	34,077,933
Conditional release decisions	...	...	...	...	...	...	...	...	...	...	...	...
Openness and accountability	7,283,823	6,044,525	...	...	...	...	...	...	...	...	7,283,823	6,044,525
Internal services	4,740,337	4,418,054	...	...	...	...	...	...	...	...	4,740,337	4,418,054
Pardon decisions/clemency recommendations	2,527,534	2,769,619	...	...	...	...	...	...	...	...	2,527,534	2,769,619
Total Agency—Budgetary	52,030,568	47,310,131	...	...	...	...	...	...	...	...	52,030,568	47,310,131
Office of the Correctional Investigator	3,372,608	3,305,530	...	...	...	...	...	...	...	...	3,372,608	3,305,530
Ombudsman for federal offenders	706,479	696,162	...	...	...	...	...	...	...	...	706,479	696,162
Internal services	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	4,079,087	4,001,692	...	...	...	...	...	...	...	...	4,079,087	4,001,692
Royal Canadian Mounted Police	624,013,885	644,908,982	148,461,363	96,643,559	31,000	...	15,000,781	8,799,120	...	...	757,505,467	732,753,421
Internal services	...	...	...	...	...	...	...	...	...	...	...	...
Federal and international operations	685,316,760	614,016,830	16,629,550	28,929,202	...	...	...	...	...	...	701,946,310	642,946,032
Community, contract and aboriginal policing	2,224,613,711	2,080,530,137	95,471,963	91,008,671	519,000	175,250	1,575,296,075	1,492,272,766	...	...	745,308,599	679,441,292

Protective policing services	735,168,757	603,246,178	14,973,000	8,330,622	...	...	...	...	...	750,141,757	611,576,800
Technical policing operations	176,526,764	173,779,659	7,380,000	18,470,211	...	...	...	...	...	183,906,764	192,249,870
National police services	132,624,400	133,948,896	4,161,000	7,424,642	450,000	391,828	4,500,000	5,813,046	...	132,735,400	135,952,520
To compensate members of the RCMP for injuries received in the performance of duty	...	...	...	...	86,091,376	82,987,504	...	...	...	86,091,376	82,987,504
Firearms licensing and supporting infrastructure	47,846,436	35,154,304	...	657,375	14,487,000	13,775,092	...	...	...	62,333,436	49,586,771
Policing support services	61,267,889	99,114,361	...	364,645	...	...	...	129,497	...	61,267,889	99,349,509
Criminal intelligence operations	57,290,396	56,239,949	912,000	385,528	...	...	...	...	...	58,202,396	56,625,477
Firearm registration	22,154,069	8,573,344	...	...	1,300,000	...	...	...	...	23,454,069	8,573,344
Pensions under the <i>RCMP Continuation Act</i>	...	...	...	...	...	...	...	...	...	...	...
Survivor income plan	...	...	...	...	17,857,400	17,857,400	...	...	...	17,857,400	17,857,400
Sub-total	4,766,823,067	4,449,514,640	287,988,876	252,214,455	2,628,000	2,101,703	...	...	...	2,628,000	2,101,703
Revenues netted against expenditures	(1,594,796,856)	(1,507,014,429)	...	...	123,363,776	117,288,777	1,594,796,856	1,507,014,429	...	3,583,378,863	3,312,001,443
<b>Total Agency—Budgetary</b>	<b>3,172,026,211</b>	<b>2,942,498,211</b>	<b>287,988,876</b>	<b>252,214,455</b>	<b>123,363,776</b>	<b>117,288,777</b>	...	...	...	<b>3,583,378,863</b>	<b>3,312,001,443</b>
<b>Royal Canadian Mounted Police External Review Committee</b>											
Independent and impartial case review	1,575,235	1,457,203	...	...	...	...	...	...	...	1,575,235	1,457,203
Outreach and information dissemination	393,809	157,300	...	...	...	...	...	...	...	393,809	157,300
<b>Total Agency—Budgetary</b>	<b>1,969,044</b>	<b>1,614,503</b>	...	...	...	...	...	...	...	<b>1,969,044</b>	<b>1,614,503</b>
<b>Royal Canadian Mounted Police Public Complaints Commission</b>											
Civilian review of RCMP members' conduct in the performance of their duties	3,526,287	3,081,470	...	...	...	...	...	...	...	3,526,287	3,081,470
Internal services	5,040,903	4,468,031	...	...	...	...	...	...	...	5,040,903	4,468,031
<b>Total Agency—Budgetary</b>	<b>8,567,190</b>	<b>7,549,501</b>	...	...	...	...	...	...	...	<b>8,567,190</b>	<b>7,549,501</b>
<b>Total Ministry—Budgetary</b>											
Budgetary	7,735,478,380	7,293,424,510	695,848,965	529,648,759	409,750,415	364,413,888	...	...	...	8,841,077,760	8,187,487,157
Non-budgetary	...	...	...	...	...	...	47,532	533	...	47,532	533

## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in						
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Department Grants	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	7,960,000	...	...	7,960,000	Grants in support of the Safer Communities Initiative	1,504,791	...
...	1,796,000	...	...	1,796,000	Other national voluntary organizations active in the criminal justice sector	1,796,000	...
...	500,000	...	...	500,000	Grants to provincial partners for the National Flagging System to identify and track high-risk violent offenders who jeopardize public safety	500,000	...
...	500,000	...	...	500,000	International Crime Prevention Centre	499,668	...
...	154,000	...	...	154,000	Public safety and emergency preparedness research fellowships program	154,000	...
...	10,910,000	...	...	10,910,000	Total—Grants	4,454,459	3,254,654
<b>Contributions</b>							
...	106,044,323	13,442,190	(32,862,805)	86,623,708	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on reserve, Indian communities on Crown land and Inuit communities, for the First Nations policing program	85,943,165	...
...	100,000,000	...	...	100,000,000	Contributions to the provinces for assistance related to natural disasters	99,924,101	...
...	43,039,899	...	(2,725,000)	40,314,899	Contributions in support of the Safer Communities Initiative	27,093,646	...
...	8,471,000	...	(192,693)	8,278,307	Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i>	7,882,721	...
...	2,397,600	...	(823,558)	1,574,042	Payments to the provinces, territories, and public and private bodies in support of activities complementary to those of the Department of Public Safety and Emergency Preparedness	1,418,731	...
...	500,000	...	...	500,000	International Association of Fire Fighters, Canada	500,000	...
...	...	...	...	...	Contributions in support of Communities at-risk: Minor security infrastructure pilot program (MSIP)	395,586	...
...	...	...	2,400,000	2,400,000	Support for the construction of memorials to the victims of the Air India bombing	887,607	...
...	...	...	75,000	75,000	Worker's Compensation	...	...
...	...	...	192,693	192,693		...	...
...	...	...	...	...		1,512,393	1,017,853
...	...	...	...	...		75,000	11,057
...	...	...	...	...		192,693	80,274

...	...	1,170,000	935,196	2,105,196	2,100,196	5,000	...	...
...	...	...	...	...	...	...	...	...
...	...	25,756,409	6,026,591	31,783,000	15,300,000	16,483,000	...	7,700,000
...	260,452,822	40,368,599	(26,974,576)	273,846,845	241,950,167	32,796,678	...	234,199,600
...	271,362,822	40,368,599	(26,974,576)	284,756,845	245,504,626	39,252,219	...	237,454,254
<b>Correctional Service</b>								
<b>Grants</b>								
...	122,000	...	...	122,000	120,000	2,000	...	...
...	96,000	...	...	96,000	88,691	7,309	...	84,212
...	218,000	...	...	218,000	208,691	9,409	...	84,212
<b>Contributions</b>								
...	1,351,000	...	60,794	1,411,794	1,411,794	...	...	1,601,207
...	1,569,000	...	60,794	1,629,794	1,620,485	9,409	...	1,685,419
<b>Royal Canadian Mounted Police</b>								
<b>Grants</b>								
...	77,708,570	8,382,780	...	86,091,350	82,987,504	3,103,846	...	73,378,038
...	23,000,000	(3,000,000)	(2,142,600)	17,857,400	17,857,400	...	...	18,884,791
...	2,628,026	...	...	2,628,026	2,101,703	526,323	...	2,020,476
...	1,000,000	...	...	1,000,000	567,078	432,922	...	656,214
...	104,336,596	5,382,780	(2,142,600)	107,576,776	103,513,685	4,063,091	...	94,939,519
<b>Contributions</b>								
...	15,787,000	...	...	15,787,000	13,775,092	2,011,908	...	13,588,996
...	120,123,596	5,382,780	(2,142,600)	123,363,776	117,288,777	6,074,999	...	108,528,515
...	393,055,418	45,751,379	(29,056,382)	409,750,415	364,413,888	45,336,527	...	347,668,188

(S) Statutory transfer payment.

## Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Canada Border Services Agency</b>			
<b>Budgetary (respendable revenues)</b>			
Conventional border program	16,797,935	17,023,397	...
Internal services	1,875,000	...	...
Enforcement program	...	225,812	...
Facilitated border program	2,458,777	3,882,503	...
Access	...	...	19,761,022
<b>Total Agency—Budgetary</b>	<b>21,131,712</b>	<b>21,131,712</b>	<b>19,761,022</b>
<b>Correctional Service</b>			
<b>Budgetary (respendable revenues)</b>			
CORCAN (SOA)	95,000,000	87,495,205	95,672,127
<b>Non-budgetary (respendable receipts)</b>			
Paroles' Loan Account	...	995	1,274
<b>Total Agency—</b>			
<b>Budgetary</b>	<b>95,000,000</b>	<b>87,495,205</b>	<b>95,672,127</b>
<b>Non-budgetary</b>	<b>...</b>	<b>995</b>	<b>1,274</b>
<b>Royal Canadian Mounted Police</b>			
<b>Budgetary (respendable revenues)</b>			
Internal services	15,000,781	8,799,120	...
Federal and international operations	...	...	1,097,349
Community, contract and aboriginal policing	1,575,296,075	1,492,272,766	1,395,187,765
<b>Protective policing services</b>			
<b>Technical policing operations</b>			
<b>National police services</b>			
<b>Policing support services</b>			
<b>Criminal intelligence operations</b>			
<b>Total Agency—Budgetary</b>	<b>1,594,796,856</b>	<b>1,507,014,429</b>	<b>1,429,192,390</b>
<b>Total Ministry—</b>			
<b>Budgetary</b>	<b>1,710,928,568</b>	<b>1,615,641,346</b>	<b>1,544,625,539</b>
<b>Non-budgetary</b>	<b>...</b>	<b>995</b>	<b>1,274</b>



## Revenues

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	728,459	640,634
Adjustments to prior year's payables	8,328,719	14,910,478
	9,057,178	15,551,112
Miscellaneous revenues	83,573	59,973
<b>Total Department</b>	<b>9,140,751</b>	<b>15,611,085</b>
<b>Canada Border Services Agency</b>		
<b>Tax revenues—</b>		
Goods and services tax (GST)/Harmonized sales tax (HST)	16,246,600,798	17,355,644,966
Less: Government tax remission order	40,333,492	89,362,714
	16,206,267,306	17,266,282,252
Excise tax— Motive fuel Gasoline	28,713,968	34,448,009
Customs import duties	3,489,723,316	4,035,892,053
Excise duties—		
Matured spirits	10,381	8,068
Unmatured spirits	347,813	346,568
Beer	24,285	8,182
Cigarettes	1,155,628,936	1,150,911,725
Cigars	43,416,602	43,653,017
Canadian raw leaf tobacco	57,761,899	43,668,939
	1,257,189,916	1,238,596,499
<b>Other excise taxes and duties—</b>		
Manufacturers' taxes		
Jewellery	(20,972)	30,354
Automobiles	7,678,816	8,356,017
Automotive air conditioners	23,090,443	28,152,685
Wines	2,679,502	2,736,153
Sundries	(1,842,247)	7,920,687
	31,585,542	47,195,896
<b>total tax revenues</b>	<b>21,013,480,048</b>	<b>22,622,414,709</b>

Department	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	522,897	259,154
Adjustments to prior year's payables	362,963	671,235
	885,860	930,389
Sales of goods and services—		
Rights and privileges	1,607,101	1,658,855
Lease and use of public property	3,415	...
Services of a regulatory nature	8,174,385	9,172,062
Services of a non-regulatory nature	14,185,200	13,695,879
Other fees and charges	178,231	199,511
	24,148,332	24,726,307
Proceeds from the disposal of surplus Crown assets	190,966	275,447
	23,170,985	23,203,691
Miscellaneous revenues—		
Interest and penalties		
Sundries—		
Court fines	1,098,671	559,070
Seizures	11,504,305	46,457,145
Other	2,807,353	3,388,526
	15,410,329	50,404,741
	38,581,314	73,608,432
<b>Total other revenues</b>	<b>63,806,472</b>	<b>99,540,575</b>
<b>Total Agency</b>	<b>21,077,286,520</b>	<b>22,721,955,284</b>
<b>Canadian Security Intelligence Service</b>		
<b>Other revenues—</b>		
Return on investments—		
Cash and accounts receivable—		
Interest on bank deposits	...	28,797
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,304,703	1,334,642
Adjustments to prior year's payables	865,875	765,975
	4,170,578	2,100,615

## Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Sales of goods and services—			Miscellaneous revenues—		
Lease and use of public property	62,190	62,190	Fines and forfeitures	173,166	182,721
Services of a regulatory nature	1,818,210	1,642,755	Interest on overdue accounts receivable	7,162	...
Other fees and charges	731,228	626,658	Provincial sales tax commissions	2,902	4,873
			Telephone commissions	481	19,271
			Claims for the Crown	41,458	74,139
			Sundries	131,615	387,271
Proceeds from the disposal of surplus Crown assets					
Miscellaneous revenues	445,302	2,128,319		356,784	668,275
			<b>Total Agency</b>	<b>93,974,816</b>	<b>104,290,479</b>
<b>Total Agency</b>	<b>7,256,495</b>	<b>6,641,923</b>	<b>National Parole Board</b>		
<b>Correctional Service</b>			<b>Other revenues—</b>		
<b>Other revenues—</b>			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	(7,195)	15,851
Refunds of previous years' expenditures	1,579,426	1,558,373	Adjustments to prior year's payables	494,653	3,240
Adjustments to prior year's payables	1,312,918	1,402,528			
				487,458	19,091
	2,892,344	2,960,901	Sales of goods and services—		
			Services of a non-regulatory nature	1,263,447	1,335,695
Sales of goods and services—			Proceeds from the disposal of surplus Crown assets	3,569	29,010
Lease and use of public property—			Miscellaneous revenues	10	...
Rentals	42,906	38,906			
Board and lodging—Inmates	575,496	648,117	<b>Total Agency</b>	<b>1,754,484</b>	<b>1,383,796</b>
	618,402	687,023	<b>Office of the Correctional Investigator</b>		
			<b>Other revenues—</b>		
Services of a non-regulatory nature—			Refunds of previous years' expenditures—		
Meal sales	8,369	9,921	Refunds of previous years' expenditures	...	1,265
Psychiatric services	1,009,560	963,828	Adjustments to prior year's payables	54,457	19,594
Inmate maintenance—Contracted (federal-provincial agreements)	224,852	1,737,862			
Access to information fees	5,284	3,110		54,457	20,859
CORCAN sales—Training fee	23,643,000	24,203,000			
	24,891,065	26,917,721	Miscellaneous revenues	15	5
			<b>Total Agency</b>	<b>54,472</b>	<b>20,864</b>
Sales of goods and information products—			<b>Royal Canadian Mounted Police</b>		
Sale of manufactured products	1,292,651	1,684,113	<b>Other revenues—</b>		
CORCAN sales—Sale of manufactured products	63,517,471	70,271,069	Return on investments—		
	64,810,122	71,955,182	Other accounts—		
Other fees and charges—			Loans and advances to persons posted abroad—		
Deferred revenues	(352,149)	499,565	Interest	15,064	15,642
	89,967,440	100,059,491			
	758,248	601,812			
Proceeds from the disposal of surplus Crown assets					

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Refunds of previous years' expenditures— Repayment for operating expenditures and management goods or service	18,945,108	12,850,077		
Repayment for repairs to motor vehicles	503,202	739,411		
Sundries	3,935	26,539		
Adjustments to prior year's payables	2,710,357	605,720	33,145	29,419
	22,162,602	14,221,747	...	10
<b>Total Agency</b>			<b>33,145</b>	<b>29,429</b>
Sales of goods and services— Services of a regulatory nature— Access to information	7,513,281	7,520,883		
Services of a non-regulatory nature— Police services to local governments	529,029,455	498,246,791		
Police services to provincial and territorial governments	1,103,525,593	1,022,461,490		
Other fees	2,760,496	2,809,795	3,263	1,300
Other revenues from rights and royalties	881,736	621,600	99,784	19,883
License fees	2,126	414		
Paid parking	85,774	87,756	103,047	21,183
Police services to provincial and territorial governments—Olympics	45,579,066	...	11,784	4,012
Rental of residential buildings	8,898,141	8,037,626		
Rental of non-residential buildings	205,571	112,080		
Sale of kit and clothing to members	236,279	238,099		
Sales of information products	107,623	96,283		
Sales of other goods	2,992,934	3,475,429		
Sundries	11,835,663	13,509,779		
	1,706,190,457	1,549,697,142		
Other fees and charges— Deferred revenues	(41,493,946)	51,675,766	15,064	44,439
Sundries	5,038,772	6,849,779	39,846,669	35,855,316
	(36,455,174)	58,525,545	1,795,239,411	1,744,196,666
	1,677,248,564	1,615,743,570	7,200,058	14,653,085
			39,070,996	74,393,296
			1,881,372,198	1,869,142,802
<b>Total Ministry</b>			<b>22,894,852,246</b>	<b>24,491,557,511</b>
Proceeds from the disposal of surplus Crown assets	5,801,973	11,618,497		
Miscellaneous revenues	8,529	...		
<b>Total Agency</b>	<b>1,705,236,732</b>	<b>1,641,599,456</b>		



# SECTION 23

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Public Works and Government Services

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### Strategic Outcome

High quality, central programs and services that ensure sound stewardship on behalf of Canadians and meet the program needs of federal institutions.

#### Program Activity Descriptions

##### *Accommodation and real property assets management*

This program activity is about how Public Works and Government Services Canada (PWGSC) provides departments and agencies with office and common use accommodation and acts as stewards for various public works such as buildings, bridges and dams, and national heritage assets such as the Parliamentary Precinct and other heritage assets across Canada. PWGSC also provides other federal departments and agencies with expert professional and technical real property services.

##### *Receiver General for Canada*

This program activity manages the operations of the federal treasury and the preparation of the Accounts of Canada. It provides optional financial management system and document imaging and bill payment services.

##### *Acquisitions*

This program activity shows PWGSC as the government's primary procurement service provider offering federal organizations a broad base of procurement solutions such as specialized contracts, standing offers and supply arrangements. The role of PWGSC in this area is to provide timely value-added acquisitions and related common services to Canadians and the federal government.

##### *Specialized programs and services*

This program activity ensures high quality, timely and accessible specialized services and programs to federal institutions in support of sound, prudent and ethical management and operations.

##### *Linguistic management and services*

This program activity shows the Translation Bureau as the manager of the government's terminology and linguistic authority mandated with the development, standardization and distribution of terminology. It also ensures that there is a sustainable, qualified and secure supply of linguistic resources available to support any linguistic requirements of the government and to support Canada's economic and social agenda. The Translation Bureau is the sole internal linguistic services provider offering federal organizations a broad base of linguistic solutions such as translation, interpretation and terminology. The program is mandated under the *Translation Bureau Act*.

##### *Federal pay and pension administration*

This program activity administers the government's pay and pension processes.

##### *Information technology infrastructure services*

This program activity provides leadership in supporting government-wide IT transformation initiatives. It works closely with client federal organizations to understand and respond to their IT requirements, while delivering secure IT services and solutions. It includes the brokering, developing and/or managing of products and services for distributed computing services, data centre services, telecommunications services and Information Technology Security Services.

##### *Procurement ombudsman*

This program activity, operating at an arms length from the government, reviews procurement practices across federal departments and agencies, investigates complaints from potential suppliers with respect to awards of contracts for goods and services below certain thresholds, and complaints concerning the administration of contracts; and ensures the provision of an alternative dispute resolution program for contracts. This activity helps to promote fairness and transparency of the procurement process.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

# Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,947,477,413	...	...	1,947,477,413	1	Operating expenditures			
...	...	...	...	279,043,899	1a	Operating expenditures			
...	...	...	...	279,043,899	1b	Transfer of \$73,290,298 from Public Works and Government Services Vote 5, and \$518,000 from Fisheries and Oceans Vote 5			
...	...	152,616,855	...	152,616,855	1c	Transfer of \$1,082,564 from Public Works and Government Services Vote 5			
...	...	...	...	...		Transfer from: Vote 5			
...	...	...	74,372,862	74,372,862	1	Vote 5 (Fisheries and Oceans)			
...	...	...	518,000	518,000		TB Vote 15 <sup>(1)</sup>			
...	...	...	41,867,652	41,867,652		TB Vote 25 <sup>(1)</sup>			
...	...	...	34,731,124	34,731,124		TB Vote 30 <sup>(1)</sup>			
...	...	...	23,664,257	23,664,257		TB Vote 35 <sup>(1)</sup>			
...	...	...	26,000,000	26,000,000		Transfer to: Vote 1 (Canada Revenue Agency)			
...	...	...	(18,550,754)	(18,550,754)		Vote 1 (Treasury Board)			
...	...	...	(55,192)	(55,192)		Vote 25 (Environment)			
...	...	...	(146,666)	(146,666)		Vote 50 (Public Safety and Emergency Preparedness)			
...	...	...	(10,138,000)	(10,138,000)		Vote 60 (Transport)			
...	...	...	(803,334)	(803,334)		Total—Vote 1	2,221,945,661	328,652,456	1,994,783,022
...	1,947,477,413	431,660,755	171,459,949	2,550,598,117					
...	349,069,887	...	...	349,069,887	5	Capital expenditures			
...	...	70,920,000	...	70,920,000	5a	Capital expenditures			
...	...	15,438,934	...	15,438,934	5b	Capital expenditures			
...	...	...	74,000,000	74,000,000		Transfer from TB Vote 35 <sup>(1)</sup>			
...	...	...	(74,372,862)	(74,372,862)		Transfer to: Vote 1			
...	...	...	(996,609)	(996,609)		Vote 50 (Canadian Heritage)			
...	...	...	(4,329,128)	(4,329,128)		Vote 52 (Canadian Heritage)			
...	...	...	(2,791,665)	(2,791,665)		Vote 60 (Transport)			
...	349,069,887	86,358,934	(8,490,264)	426,938,557		Total—Vote 5	357,265,517	69,673,040	373,653,472
...	...	...	...	...	6a	Real Property Services Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> R.S.C. 1985, c. R-8, to amend subsection 5(3) of that Act by increasing from \$150,000,000 to \$300,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2009. In accordance with section 12 of the <i>Revolving Funds Act</i> R.S.C. 1985, c. R-8, to amend subsection 5(3) of that Act by decreasing from \$300,000,000 to \$150,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2011	...	...	...

## Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
7b Government Telecommunications and Informatics							
Common Services Revolving Fund—In accordance with Section 12 of the <i>Revolving Funds Act</i> R.S.C. 1985, c. R-8, to amend subsection 5.2(3) of the Act by increasing from \$20,000,000 to \$40,000,000 the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2009. In accordance with section 12 of the <i>Revolving Funds Act</i> , R.S.C. 1985, c. R-8, to amend subsection 5.2(3) of the Act by decreasing from \$40,000,000 to \$20,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2010							
...	...	1	...	(S)	...	1	...
...	78,433,167	...	34,307,657	(S)	112,740,824	...	101,652,541
...	78,422	...	(1,092)	(S)	77,330	...	75,557
6,059,489	(5,200,000)	...	5,200,000	(S)	...	...	...
...	...	...	(5,212,288)		...	...	...
...	...	...	(4,610,000)		...	...	...
...	...	...	4,610,000		...	...	...
6,059,489	(5,200,000)	...	(12,288)		(4,997,609)	5,844,810	(11,224,741)
38,729,648	...	...	...	(S)	(463,653)	39,193,301	2,835,928
20,908,455	(3,567,230)	...	3,567,230	(S)	...	20,908,455	3,717,957
27,427,318	5,062,000	...	(5,062,000)	(S)	...	...	...
...	...	...	1,004,737		...	...	...
27,427,318	5,062,000	...	(4,057,263)		1,086,358	27,345,697	4,723,406
153,728,527	10,000,000	...	(10,000,000)	(S)	...	...	...
...	...	...	150,000,000		...	...	...
153,728,527	10,000,000	...	140,000,000		(18,033,168)	321,761,695	(3,224,407)

37,306,532	6,090,040	...	(6,090,040)	37,306,532	(S) Telecommunications and Informatics Common Services Revolving Fund
...	...	...	20,000,000	20,000,000	Increase of the amount by which the aggregate of expenditures may exceed the revenues
...	...	...	3,000,000	3,000,000	Unused authority, net of the drawdown authority limit, to provide contingency to fund an operating deficit
...	...	...	(3,000,000)	(3,000,000)	Unused authority, net of the drawdown authority limit, to provide contingency to fund an operating deficit—Adjustment
37,306,532	6,090,040	...	13,909,960	57,306,532	Total
100,000,000	...	...	...	100,000,000	(S) Defence Production Revolving Fund
...	...	...	2,078,495	2,078,495	(S) Refunds of amounts credited to revenues in previous years
120,091	...	...	165,754	285,845	(S) Spending of proceeds from the disposal of surplus Crown assets
...	...	...	173	173	(S) Collection agency fees
...	...	...	471,319,811	471,319,811	(S) Payment in lieu of taxes to municipalities and other taxing authorities
...	...	...	(470,235,664)	(470,235,664)	(S) Recoveries from custodian departments
...	...	...	5,409	5,409	(S) Losses on foreign exchange
384,280,060	2,387,443,699	518,019,691	354,017,867	3,643,761,317	Total budgetary
5,476,802	...	...	...	5,476,802	L15b Imprest funds, accountable advances and recoverable advances, Limit \$22,000,000 (Net)
46,781,253	...	...	...	46,781,253	(S) (L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4, Limit \$50,000,000 (Net)
52,258,055	...	...	...	52,258,055	Total non-budgetary
384,280,060	2,387,443,699	518,019,691	354,017,867	3,643,761,317	Total Ministry—
52,258,055	...	...	...	52,258,055	Budgetary
					Non-budgetary

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

(2) In accordance with the Treasury Board decision January 19, 1995, the year-end accumulated surplus in excess of \$5,000,000 amounted to a \$5,212,288 reduction to the Fund's authority.

## Program Activity

	Operating			Capital		Transfer payments		Revenues netted against expenditures			Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accommodation and real property assets management	4,420,823,685	4,134,241,115	414,224,323	345,897,128	1,084,147	2,325,895,122	2,605,739,434	...	...	2,510,237,033	1,875,482,956	...	...	...
Internal services	491,770,931	461,222,851	...	...	...	138,673,800	138,673,800	...	...	353,097,131	322,549,051	...	...	...
Receiver General for Canada	147,220,183	128,757,990	...	...	...	14,843,908	14,843,908	...	...	132,376,275	113,914,082	...	...	...
Acquisitions	437,452,877	296,892,943	...	...	...	153,129,906	161,156,519	...	...	284,322,971	135,736,424	...	...	...
Specialized programs and services	252,419,183	199,128,646	...	...	...	118,835,933	99,237,644	...	...	133,583,250	99,891,002	...	...	...
Linguistic management and services	328,431,027	281,182,218	...	...	2,645,000	623,852	216,337,205	...	...	102,708,367	65,468,865	...	...	...
Federal pay and pension administration	154,368,370	152,740,043	2,838,934	1,950,964	...	111,080,326	111,080,326	...	...	46,126,978	43,610,681	...	...	...
Information technology infrastructure services	452,475,924	405,494,477	9,875,300	9,417,425	...	385,751,720	408,356,787	...	...	76,599,504	6,555,115	...	...	...
Procurement ombudsman	4,709,808	3,977,452	...	...	...	...	...	...	...	4,709,808	3,977,452	...	...	...
Imprest funds, accountable advances and recoverable advances	...	...	...	...	...	...	...	...	...	5,476,802	31,491	...	...	...
Seized property management	...	...	...	...	...	...	...	...	...	46,781,253	95,244	...	...	...
Sub-total	6,689,671,988	6,063,637,735	426,938,557	357,265,517	3,729,147	1,707,999	3,476,578,375	3,755,425,623	...	3,643,761,317	2,667,185,628	...	...	...
Budgetary	...	...	...	...	...	...	...	...	...	52,258,055	126,735	...	...	...
Non-budgetary	...	...	...	...	...	...	(3,476,578,375)	(3,755,425,623)	...	...	...	...	...	...
Revenues netted against expenditures	(3,476,578,375)	(3,755,425,623)	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total Ministry—</b>	<b>3,213,093,613</b>	<b>2,308,212,112</b>	<b>426,938,557</b>	<b>357,265,517</b>	<b>3,729,147</b>	<b>1,707,999</b>	...	...	...	<b>3,643,761,317</b>	<b>2,667,185,628</b>	...	...	...
<b>Budgetary</b>	...	...	...	...	...	...	...	...	...	<b>52,258,055</b>	<b>126,735</b>	...	...	...
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	<b>52,258,055</b>	<b>126,735</b>	...	...	...



# Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants</b>							
...	486,192,296	...	(14,872,485)	471,319,811	...	...	469,199,199
...	(486,192,296)	...	15,956,632	(470,235,664)	...	...	(470,372,938)
...	...	...	1,084,147	1,084,147	...	...	(1,173,739)
<b>Contributions</b>							
...	...	...	2,645,000	623,852	2,021,148	...	...
...	...	...	3,729,147	1,707,999	2,021,148	...	(1,173,739)
(S) Statutory transfer payment.							

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Budgetary (respendable revenues)</b>			
Accommodation and real property assets			
management	2,325,895,122	2,605,739,434	2,185,839,989
Internal services	138,673,800	138,673,800	156,428,574
Receiver General for Canada	14,843,908	14,843,908	19,928,804
Acquisitions	153,129,906	161,156,519	144,285,549
Specialized programs and services	118,835,933	99,237,644	101,589,448
Linguistic management and services	228,367,660	216,337,205	206,225,389
Federal pay and pension administration	111,080,326	111,080,326	98,859,557
Information technology infrastructure services	385,751,720	408,356,787	466,989,459
<b>Total budgetary</b>	<b>3,476,578,375</b>	<b>3,755,425,623</b>	<b>3,380,146,769</b>
<b>Non-budgetary (respendable receipts)</b>			
Imprest fund recovery	5,476,802	...	54,595
Seized property recovery	...	48,079,943	39,700,508
<b>Total non-budgetary</b>	<b>5,476,802</b>	<b>48,079,943</b>	<b>39,755,103</b>
<b>Total Ministry— Budgetary</b>	<b>3,476,578,375</b>	<b>3,755,425,623</b>	<b>3,380,146,769<sup>(1)</sup></b>
<b>Non-budgetary</b>	<b>5,476,802</b>	<b>48,079,943</b>	<b>39,755,103</b>

<sup>(1)</sup> Amends reporting in previous year's *Public Accounts of Canada*.

## Revenues

	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	3,627,294	14,132,725
Adjustments to prior year's payables	6,112,477	6,822,866
	9,739,771	20,955,591
<b>Sales of goods and services—</b>		
Lease and use of public property	822,307,260	755,518,328
Services of a regulatory nature—		
Earnings from dry docks	4,693,180	4,765,636
Sundries	131,087,276	123,060,411
	135,780,456	127,826,047
<b>Services of a non-regulatory nature—</b>		
Rentals, licences and permits	1,076,142,513	1,121,003,919
<b>Sales of goods and information products—</b>		
Publications	7,913,941	13,082,791
Sundries	8,354,164	5,680,358
	1,391,538,825	1,086,937,113
<b>Other fees and charges</b>	<b>1,407,806,930</b>	<b>1,105,720,262</b>
	304,177,853	290,015,942
	3,746,215,012	3,400,084,498
<b>Proceeds from the disposal of surplus Crown assets</b>	<b>165,754</b>	<b>259,244</b>
<b>Miscellaneous revenues—</b>		
Gifts to the Crown	4,655,574	106,859
Net gain on exchange	10,710	167,100
Sundries	41,581,764	34,308,002
	46,248,048	34,581,961
<b>Total Ministry</b>	<b>3,802,368,585</b>	<b>3,455,881,294</b>

# SECTION 24

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Transport

Department

Canada Post Corporation

Canadian Air Transport Security  
Authority

Canadian Transportation Agency

Federal Bridge Corporation Limited  
Marine Atlantic Inc.

National Capital Commission

Office of Infrastructure of Canada

Old Port of Montreal Corporation Inc.

Royal Canadian Mint

The Jacques Cartier and Champlain  
Bridges Incorporated

Transportation Appeal Tribunal of  
Canada

VIA Rail Canada Inc.

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## Department

### Strategic Outcome

An efficient transportation system.

#### Program Activity Descriptions

##### *Gateways and corridors*

Guided by the National Policy Framework for Strategic Gateways and Trade Corridors, the Gateways and Corridors program activity aims at supporting Canada's international trade and international supply chains by creating more efficient, reliable and seamless trade-related transport systems in Canada. The program:

- Sets strategies and frameworks for improving and integrating transportation networks in key regions;
- Fosters partnerships between all levels of government and the private sector;
- Supports and oversees projects that contribute to the increased capacity and efficiency of gateway and corridor infrastructure;
- Develops and puts in place measures that remove impediments to the effective development of gateways and corridors; and
- Promotes the use of gateways and corridors.

##### *Transportation infrastructure*

The Transportation Infrastructure Program looks after transportation infrastructure for Canada to improve efficiency and ensure service. It acts as the steward of certain commercial transportation assets operated by third parties on behalf of the federal government (airport authorities, port authorities, federal bridges, Via Rail, Seaway, Marine Atlantic);

- Provides funding for Canada's strategic transportation infrastructure, targeted to support federal objectives;
- Supports essential services to some remote communities;
- Manages legacy commitments; and
- Divests assets and contracts out operations, where needed.

##### *Transportation innovation*

The Transportation Innovation program activity helps to make the Canadian Transportation System more competitive by identifying opportunities, entering into research partnerships and developing and implementing forward-looking solutions to challenges facing the Canadian Transportation System. The program:

- Sets policy and strategic direction for research and development (R&D);
- Develops, designs, negotiates, and manages research programs for breakthrough technologies, including Intelligent Transportation System;
- Advances the development and dissemination of scientific knowledge and the application of technology;
- Partners and collaborates with other federal departments, provinces and territories, the academic community and many other national and international stakeholders here and abroad; and
- Supports skills development for a highly qualified transportation workforce.

##### *Transportation marketplace frameworks*

The Transportation Marketplace Framework program activity encourages transportation efficiency by fostering a competitive and viable transportation sector. Program activities include:

- Setting the regimes governing the economic behavior of carriers in all modes of transportation;
- Setting the rules of governance for all the transportation infrastructure providers falling under the authority of Parliament;
- Monitoring the transportation system; and,
- Representing the interests of Canada in international transportation fora and other international bodies.

### Strategic Outcome

A clean transportation system.

#### Program Activity Descriptions

##### *Environmental stewardship of transportation*

The Environmental Stewardship program fulfills Transport Canada's responsibilities in working towards a cleaner and healthier environment for Canadians, with regard to its own operations. These responsibilities include:

- Developing a departmental Sustainable Development Strategy (SDS);
- Managing contaminated sites;
- Fulfilling environmental responsibilities at TC owned or operated ports and airports and greening TC operations (internal).

The program:

- Develops and implements policies and programs for TC activities that further environmental objectives and promote sustainable transportation;
- Provides functional support for environmental assessments, including for major resource projects, and;
- Promotes compliance with environmental laws, federal government policies and best practices in Transport Canada's stewardship activities.

#### *Clean air from transportation*

Transport Canada's Clean Air from Transportation program activity advances the federal government's clean air agenda in the transportation sector and complements other federal programs designed to reduce air emissions for the health of Canadians and the environment for generations to come. The program:

- Regulates air emissions from the transportation sector;
- Oversees TC clean air program obligations and commitments;
- Demonstrates and promotes clean transportation technologies;
- Promotes environmentally responsible best practices and behaviours; and
- Builds stakeholder knowledge and capacity to reduce air emissions.

#### *Clean water from transportation*

Guided by the *Canada Shipping Act*, the *Arctic Waters Pollution Prevention Act*, the *Marine Liability Act* and international conventions, the Clean Water from Transportation program helps to protect the marine environment and the health of Canadians by reducing the

pollution of water from transportation sources. The program:

- Regulates and monitors the impact of discharges from marine vessels into the marine environment;
- Regulates ballast water; and
- Contributes to setting domestic and international rules that govern limits to liability of marine pollution incidents.

#### **Strategic Outcome**

A safe transportation system.

#### **Program Activity Descriptions**

##### *Aviation safety*

The Aviation Safety program activity develops, administers and oversees the policies, regulations and standards necessary for the safe conduct of civil aviation within Canada's borders in a manner harmonized with the international aviation community.

##### *Marine safety*

The Marine Safety Program Activity protects the life and health of Canadians by providing a safe and efficient marine transportation system. This program derives its authority from a number of Acts - the *Canada Shipping Act*, 2001, the *Navigable Waters Protection Act*, the *Safe Containers Act*, the *Pilotage Act*, the *Coasting Trade Act* and the *Arctic Waters Pollution Prevention Act* - to:

- Develop and enforce a marine safety regulatory framework for the domestic and foreign vessels, as well pleasure craft;
- Enforce international conventions signed by Canada; and
- Protect the public right to navigation on Canada's waterways.

#### *Road safety*

Guided by the *Motor Vehicle Safety Act* and the *Motor Vehicle Transport Act*, the Road Safety Program Activity develops standards and regulations, provides oversight and engages in public outreach in order to:

- Reduce the deaths, injuries and social costs caused by motor vehicle use; and
- Improve public confidence in the safety of Canada's road transportation system.

#### *Rail safety*

Under the authority of the *Railway Safety Act*, the Rail Safety program activity develops, implements and promotes safety policy, regulations, standards and research. The program provides oversight of the rail industry and promotes public safety at crossings and identifies the risks of trespassing. It also provides funds to improve safety at grade crossings.

#### *Transportation of dangerous goods*

Required by the *Transportation of Dangerous Goods Act*, 1992, the Transportation of Dangerous Goods (TDG) program activity, based on risk, develops safety standards and regulations, provides oversight and gives expert advice (e.g. Canadian Transport Emergency Centre [CANUTEC]) on dangerous goods incidents to:

- Promote public safety in the transportation of dangerous goods by all modes of transport in Canada;
- Identify threats to public safety and enforce the Act and its regulations;
- Guide emergency response and limit the impact of incidents involving the transportation of dangerous goods; and
- Develop policy and conduct research to enhance safety.



**Strategic Outcome**

A Secure Transportation System.

**Program Activity Descriptions***Aviation security*

The Aviation Security Program Activity develops, administers and oversees policies, programs, regulations and standards necessary for a secure Canadian aviation system in a manner harmonized with the international aviation community.

*Marine security*

The Marine Security Program Activity, with partners, enforces the *Marine Transportation Security Act* to protect Canada and Canadians in a way that respects Canadian values. It safeguards the integrity and security, and preserves the efficiency of Canada's Marine Transportation System against unlawful interference, terrorist attacks or from being used as a means to attack our allies.

*Surface and intermodal security*

Guided by the *Rail Safety Act*, the *International Bridges and Tunnels Act* and the federal government's transportation security mandate, the Surface and Intermodal Security program activity enhances the security of surface and intermodal transportation – mainly rail and urban transit – against direct terrorist attack. Working with partners to protect Canada and Canadians in a way that respects Canadian values and preserves the efficiency of the transportation system, the program:

- provides federal leadership;
- develops and enforces regulatory and voluntary frameworks (regulations, codes of practice, memoranda of understanding) and financial contributions.

**Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

**Program Activity Descriptions***Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Canada Post Corporation****Strategic Outcome**

Provision of parliamentary mailing privileges, services to the blind and declining transitional funding for the Canada Post Corporation pension plan.

**Program Activity Descriptions***Transition funding for Canada Post Corporation pension plan*

Payment for transitional support for the implementation of the Canada Post Corporation pension plan.

*Concessionary governmental services*

Payment associated with services provided at rates free of postage by the Corporation in support of government policy programs: Government Free Mail and Materials for the use of the Blind.

**Canadian Air Transport Security Authority****Strategic Outcome**

Critical elements of the air transportation system as assigned by the Government are secured.

**Program Activity Descriptions***Securing critical elements of the Canadian air transportation system*

The Canadian Air Transport Security Authority (CATSA) is a parent Crown corporation that provides effective and efficient screening of persons who access aircraft or restricted areas, the property in their possession or control, and the belongings or baggage that they give to an air carrier for transport.

**Canadian Transportation Agency****Strategic Outcome**

Transparent, fair and timely dispute resolution and economic regulation of the national transportation system.

**Program Activity Descriptions***Economic regulation*

The Agency helps to protect the interests of users, service providers and others affected by the national transportation system through economic regulation of air,

rail and marine transportation through the administration of laws, regulations, voluntary codes of practice, educational and outreach programs.

#### *Adjudication and alternative dispute resolution*

The Agency helps to protect the interests of users, service providers and others affected by the national transportation system through access to a specialized dispute resolution system of formal and informal processes for rail, air and marine transportation matters within the national transportation system. Where possible, the Agency encourages the resolution of disputes through informal processes such as facilitation, mediation, and arbitration. As a quasi-judicial tribunal, the Agency also has the authority to issue decisions and orders on matters within its jurisdiction of federally-regulated modes of transportation through formal adjudication.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **Federal Bridge Corporation Limited**

#### **Strategic Outcome**

Safe and efficient transit on the infrastructure maintained, operated and managed by the Federal Bridge Corporation Limited.

#### **Program Activity Descriptions**

*Construction of a new low-level bridge in Cornwall, Ontario as well as related infrastructure improvements*

This program activity encompasses the construction of a new low-level bridge in Cornwall, to replace the deteriorating North Channel Span of the Seaway International Bridge, as well as related infrastructure improvements on Cornwall Island.

#### **Marine Atlantic Inc.**

#### **Strategic Outcome**

A safe, reliable, efficient, affordable and environmentally responsible ferry service between the Island of Newfoundland and the Province of Nova Scotia.

#### **Program Activity Descriptions**

##### *Ferry services*

Marine Atlantic Inc. is a parent Crown corporation that fulfills Canada's constitutional obligation to Newfoundland and Labrador (NL) to provide a year-round ferry service between North Sydney, Nova Scotia and Port aux Basques, NL. It also operates a non-constitutional seasonal service between North Sydney and Argenteia, NL.

### **National Capital Commission**

#### **Strategic Outcome**

Optimum contribution of federal lands and public programs in creating a Capital as a source of pride and of national significance.

#### **Program Activity Descriptions**

##### *Real asset management*

The National Capital Commission (NCC) manages and protects physical assets of national significance in Canada's Capital region (CCR) as a legacy for future generations of Canadians. Its objectives are to enhance the rich cultural heritage and natural environment of Canada's Capital and to optimize the contribution of the NCC's extensive lands and buildings in support of the programs and mandate of the Corporation, while ensuring NCC assets are appropriately accessible to the public. Environmental assets and liabilities are managed in a sustainable and responsible manner. The NCC owns over 470 square kilometres or 10 percent of the CCR, as well as 27 roads and parkways, 570 kilometres of pathways, 1,639 buildings and 110 bridges. The NCC also manages close to 650 leases and the ground operations for most federal organizations in CCR. The NCC manages its assets through the application of relevant policies and regulations and by means of a life cycle maintenance and rehabilitation program. The NCC's duties with regard to its real asset base include: safeguarding and preserving the Capital's most treasured cultural, natural and heritage assets (including the Official Residences); the promotion and regulation of public activities on federal lands; natural resource protection and management; environmental stewardship; and the delivery of visitor and recreational services and programs. Where appropriate, the assets are used to generate a stream of revenues to complement federal appropriations in supporting the work

of the Corporation (e.g. leasing, land use permits). Land development projects are carried out to enhance the Capital for future generations. This activity is also responsible for the acquisition of national interest properties and disposal of surplus properties. These activities are carried out in close cooperation with the cities of Ottawa and Gatineau and federal organizations (e.g. Public Works and Government Services Canada, Royal Canadian Mounted Police). The NCC also pays Payments in Lieu of Taxes (PILT) to municipalities and school boards in Quebec. Clients include senior political figures (for Official Residences), government bodies at all levels, visitors to the Capital, local residents and all Canadians who benefit from a meaningful Capital.

#### *Animating and promoting the capital*

The objective is to generate pride and promote unity through programming in the Capital. The main products are a series of high-impact events (notably Canada Day and Winterlude), interpretative programs and commemorations. As well, this activity works to increase Canada-wide awareness of the Capital by means of national marketing and communications campaigns that present the Capital as a place where Canadians can experience Canadian heritage, culture and achievements.

#### *Planning, design and land use*

This activity guides the use and physical development of federal lands, coordinates development and ensures excellence in design and planning on federal lands in order that it is appropriate to the role and significance of the Capital. Products include long-term visionary plans, prepared in consultation with other planning jurisdictions and departments, to guide land uses, development and management of Capital lands as well as the identification of the National Interest Land Mass to be held in trust for future generations. Under the *National Capital Act*, the NCC is responsible for the review and

## **Office of Infrastructure of Canada**

### **Strategic Outcome**

Quality cost-effective public infrastructure that meets the needs of Canadians in a competitive economy, a clean environment and livable communities.

### **Program Activity Descriptions**

#### *Gas Tax Fund (GTF)*

This program activity provides municipalities with reliable, predictable and multi-year funding that will enable them to make investments in infrastructure projects that address local needs and help to produce the shared national outcomes of cleaner air, cleaner water and reduced greenhouse gas emissions. The GTF is administered through agreements between the federal

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

government and provincial/territorial governments that set out eligible infrastructure investment categories, and provide recipients with a pre-determined annual allocation based on a per-capita distribution across jurisdictions. Recipients are responsible for providing aggregate reporting to Canada on the use of funds and results achieved on an annual basis. Funded projects fall in one of the following categories: water, wastewater, solid waste, public transit, community energy systems, local roads and bridges, and capacity development to enable communities to design and implement integrated community sustainability plans. Funds are paid to a province or territory, a municipal association, and the City of Toronto. Provinces and territories, or municipal associations in turn provide funding to municipalities.

#### *Targeted project-based infrastructure funding*

This Program Activity includes a series of infrastructure contribution programs which reimburse recipients for project-specific costs based on pre-determined eligibility criteria. Project categories vary depending on the specific initiative, but all projects contribute to the



construction, renewal and/or enhancement of public infrastructure and build infrastructure capacity in partnership with recipients. Eligible project costs are defined under the terms of standard contribution agreements between the Crown and a recipient government and/or private-sector entity, and support federal priorities for public infrastructure development, through investments in targeted projects which provide value for money with clearly identifiable expected results for Canadians.

#### *Provincial-territorial infrastructure base fund*

This program activity provides a pre-determined level of base funding to provinces and territories for infrastructure initiatives, balancing the Building Canada Fund's per capita allocations. An equal annual amount of funding is flowed in support of each jurisdiction's Annual Capital Plan accepted by the Minister. These plans outline infrastructure initiatives that support priorities in a given jurisdiction within the scope of eligible federal investment categories. While payments are made to provinces and territories, ultimate recipients could also include local and regional governments or private sector bodies. Payments are made in advance and provinces and territories may pool, bank, or cash-manage these funds in a manner that will afford them greater flexibility in implementing their Annual Capital Plans.

#### *Knowledge and research*

This program activity helps to ensure that Canada's infrastructure investment priorities and activities include the building, connecting and sharing of applied knowledge and research on infrastructure issues, projects and programs. It targets key gaps in infrastructure knowledge and information, promotes the development of an enhanced evidence base for sound decision making at all levels of government, and contributes to improved measurement of the impacts of infrastructure policy and investment decisions. This PA supports strategic

research capacity and knowledge generation and applications at the national level, as well as cooperation with other levels of government in addressing their unique research and capacity-building needs. It leverages research resources and expertise across various levels of government and stakeholder groups to address the infrastructure challenges and proposed solutions for Canada's economy, environment and community.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### **Old Port of Montreal Corporation Inc.**

#### **Strategic Outcome**

An urban park dedicated to recreational, tourist and cultural activities that safeguard and promote the Old Port of Montreal's cultural heritage while facilitating public access to the waterfront.

#### **Program Activity Descriptions**

*Management of the Old Port of Montreal as an urban park, a tourist destination offering recreational and cultural activities*

The Old Port of Montreal Corporation Inc. (OPMC) is mandated to promote and develop the lands of the Old Port of Montreal in accordance with the approved Master Development Plan. The Plan is, among other things, to ensure free pedestrian access to the site, public sector control on its development and development of the historical, maritime and port character of the site. The OPMC administers, manages, and maintains the property of Her Majesty under a management agreement with Public Works and Government Services Canada, the custodian of the property.

#### **Royal Canadian Mint**

#### **Strategic Outcome**

The strategic outcome of the Royal Canadian Mint (RCM) are to:

- elevate the RCM into a world-class brand that is recognized for quality, innovation and exceeding customer's expectations;
- ensure that Canadian circulation products and services are cost-effective, accessible, relevant and inspire Canadians to celebrate their history, culture and values;
- ensure that foreign coinage, bullion and refinery services, collectible and other related and services are leaders in their respective markets;
- generate a profit and maintain long-term viability through an ongoing commitment to customer satisfaction, growth and efficiency;

- create an environment where all employees demonstrate the organization's values and celebrate their success; and
- ensure that health, safety and the environment are paramount considerations in providing an ideal workplace.

### **The Jacques Cartier and Champlain Bridges Incorporated**

#### **Strategic Outcome**

Safe and efficient transit on the infrastructure maintained, operated and managed by the Jacques Cartier and Champlain Bridges Incorporated.

#### **Program Activity Descriptions**

*Management of federal bridge, highway and tunnel infrastructure, and properties in the Montreal area*

This program activity encompasses the operation and maintenance of the Jacques Cartier and Champlain bridges, the federally-owned section of the Honoré-Mercier Bridge, a section of the Bonaventure Expressway, the Melocheville Tunnel, and the Champlain Bridge Ice Control Structure by carrying out regular and major maintenance work.

### **Transportation Appeal Tribunal of Canada**

#### **Strategic Outcome**

The Canadian transportation community is provided with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed in a fair manner by unbiased hearing officers.

#### **Program Activity Descriptions**

##### *Review and appeal hearings*

Provides for the operation of an independent Tribunal to respond to requests from the transportation community for review of enforcement and licensing decisions taken by the Minister of Transport under various transportation Acts; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

### **VIA Rail Canada Inc.**

#### **Strategic Outcome**

A national passenger rail transportation service that is safe, secure, efficient, reliable, and environmentally sustainable and that meets the needs of travelers in Canada.

#### **Program Activity Descriptions**

*Operation of a national network of rail passenger services*

Provision of year-round services in the Quebec City-Windsor Corridor, transcontinental passenger services between Halifax and Montreal and between Toronto and Vancouver, and the regional and remote services in northern and outlying areas of the country.



# Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Department	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$			\$	\$
...	331,313,212	...	...	1	Operating expenditures		
...	...	20,641,682	...	1a	Transfer of \$4,490,322 from National Defence Vote 1		
...	...	25,071,706	...	1b	Transfer of \$35,000 from Transport Vote 55, \$471,668 from National Defence Vote 5 and \$96,100 from National Defence Vote 1		
...	...	...	...	1c	Transfer of \$3,339,000 from Transport Vote 5, \$721,948 from Transport Vote 10, and \$88,920 from Public Safety and Emergency Preparedness		
...	...	1	...	1	Vote 1		
...	...	4,586,422	...		Transfer from: Vote 1 (National Defence)		
...	...	88,920	...		Vote 1 (Public Safety and Emergency Preparedness)		
...	3,339,000	...	...		Vote 5		
...	471,668	...	...		Vote 5 (National Defence)		
...	721,948	...	...		Vote 10		
...	35,000	...	...		Vote 55		
...	31,329,689	...	...		TB Vote 15 <sup>(1)</sup>		
...	26,267,317	...	...		TB Vote 25 <sup>(1)</sup>		
...	12,434,468	...	...		TB Vote 30 <sup>(1)</sup>		
...	1,843,879	...	...		TB Vote 35 <sup>(1)</sup>		
...	(2,938,730)	...	...		Transfer to: Vote 1 (Environment)		
...	(730,750)	...	...		Vote 1 (Fisheries and Oceans)		
...	(108,400)	...	...		Vote 1 (Human Resources and Skills Development)		
...	(705,480)	...	...		Vote 1 (National Defence)		
...	(22,553)	...	...		Vote 1 (Treasury Board)		
...	(50,000)	...	...		Vote 5 (Natural Resources)		
...	(835,000)	...	...		Vote 5 (Human Resources and Skills Development)		
...	(1,695,000)	...	...		Vote 10 (Fisheries and Oceans)		
...	(205,000)	...	...		Vote 10 (Indian Affairs and Northern Development)		
...	(500,000)	...	...		Vote 10 (Public Safety and Emergency Preparedness)		
...	(1,200,000)	...	...		Vote 25 (Environment)		
...	(222,750)	...	...		Vote 50 (Public Safety and Emergency Preparedness)		
...	(271,080)	...	...		Vote 70		
...	331,313,212	45,713,389	71,633,568		Total—Vote 1	398,949,926	...
...	80,929,500	...	...	5	Capital expenditures	49,710,243	357,298,494 <sup>(2)</sup>
...	...	2,073,750	...	5a	Transfer of \$100,000,000 from Transport Vote 10		

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	...	3,283,563	...	5b	Capital expenditures	...	...	...	...
...	...	...	100,000,000		Transfer from Vote 10	...	...	...	...
...	...	...	(3,339,000)		Transfer to Vote 1	...	...	...	...
...	80,929,500	5,357,313	96,661,000		Total—Vote 5	106,630,994	76,316,819	...	66,234,815
...	860,718,142	...	...	10	Grants and contributions	...	...	...	...
...	...	16,000,000	...	10a	Grants and contributions	...	...	...	...
...	...	5,610,046	...	10b	Grants and contributions	...	...	...	...
...	...	...	(721,948)		Transfer to: Vote 1	...	...	...	...
...	...	...	(100,000,000)		Vote 5	...	...	...	...
...	...	...	(35,000,000)		Vote 25 (Environment)	...	...	...	...
...	...	...	(6,000,000)		Vote 55	...	...	...	...
...	860,718,142	21,610,046	(141,721,948)		Total—Vote 10	302,761,744	437,844,496	...	442,724,599
...	66,339,852	...	11,019,628	(S)	Contributions to employee benefit plans	77,359,480	...	...	67,499,390
...	78,422	...	(784)	(S)	Minister of Transport, Infrastructure and Communities—Salary and motor car allowance	77,638	...	...	76,522 <sup>(2)</sup>
...	...	2,000	122	(S)	Minister of State—Motor car allowance	2,122	...	...	...
...	...	...	...	(S)	Northumberland strait crossing	...	...	...	...
...	...	...	...		subsidy payment under the	...	...	...	...
...	57,771,301	(1,103,227)	...		Northumberland Strait Crossing Act	56,668,074	...	...	56,066,390
...	...	...	...	(S)	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	...	...	...	...
...	47,700,000	21,522,000	(3,841,274)	(S)	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	65,380,726	...	...	43,760,869
...	3,300,000	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,300,000	...	...	3,300,000
881,695	...	...	1,136,531	(S)	Refunds of amounts credited to revenues in previous years	...	881,695	1,136,531	3,039,680
...	...	...	585,417			585,417	...	...	14,874
881,695	1,448,150,429	93,101,521	35,477,260		Total Department—Budgetary	1,011,716,121	564,753,253	1,136,531	1,040,015,633
					<b>Canada Post Corporation</b>				
...	72,210,000	...	...	15	Payments to the Canada Post Corporation for special purposes	...	...	...	...
...	...	652,000	...	15c	Payments to the Canada Post Corporation for special purposes	...	...	...	...
...	72,210,000	652,000	...		Total—Vote 15	72,862,000	...	...	97,210,000

17b	In accordance with section 28 of the <i>Canada Post Corporation Act</i> and section 101 and subsection 127(3) of the <i>Financial Administration Act</i> , to authorize the Canada Post Corporation to borrow otherwise than from the Crown not exceeding from time to time an aggregate outstanding amount of \$2,500,000,000 in accordance with terms and conditions approved by the Minister of Finance	1	...	...	1	...	...	...	1	...	...
	Total budgetary	72,862,001	...	72,862,000	1	...	...	72,862,000	1	...	97,210,000
(S)	(L) Loans to the Corporation pursuant to the <i>Canada Post Corporation Act</i> , sections 28, 29 and 30. Aggregate limit \$500,000,000 (Net)	...	...	...	...	...	...	...	...	...	500,000,000
	<b>Total Agency—Budgetary</b>	<b>72,862,001</b>	<b>...</b>	<b>72,862,000</b>	<b>1</b>	<b>...</b>	<b>...</b>	<b>72,862,000</b>	<b>1</b>	<b>...</b>	<b>97,210,000</b>
	<b>Non-budgetary</b>	<b>500,000,000</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>500,000,000</b>
	<b>Canadian Air Transport Security Authority</b>										
20	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	...	...	...	...	...	...	...	...	...	...
20b	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	...	...	...	...	...	...	...	...	...	...
20c	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	...	...	...	...	...	...	...	...	...	...
	Transfer from TB Vote 35 (i)	9,359,000	...	9,359,000	...	...	...	...	...	...	...
	Total—Vote 20	262,479,000	206,964,000	155,700,000	625,143,000	...	...	603,941,000	21,202,000	...	427,848,000
	<b>Total Agency—Budgetary</b>	<b>262,479,000</b>	<b>206,964,000</b>	<b>155,700,000</b>	<b>625,143,000</b>	<b>...</b>	<b>...</b>	<b>603,941,000</b>	<b>21,202,000</b>	<b>...</b>	<b>427,848,000</b>
	<b>Canadian Transportation Agency</b>										
25	Program expenditures	22,932,848	...	...	22,932,848	...	...	...	...	...	...
	Transfer from: TB Vote 15 (i)	1,191,569	...	...	1,191,569	...	...	...	...	...	...
	TB Vote 25 (i)	1,140,150	...	...	1,140,150	...	...	...	...	...	...
	TB Vote 30 (i)	863,923	...	...	863,923	...	...	...	...	...	...
	Total—Vote 25	22,932,848	...	3,195,642	26,128,490	...	...	24,626,357	1,502,133	...	23,919,099
(S)	Contributions to employee benefit plans	...	...	195,847	3,414,941	...	...	3,414,941	...	...	3,049,390
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	225	225	...	...	...	...	225	17,175
	<b>Total Agency—Budgetary</b>	<b>26,151,942</b>	<b>...</b>	<b>3,391,714</b>	<b>29,543,656</b>	<b>...</b>	<b>...</b>	<b>28,041,298</b>	<b>1,502,133</b>	<b>225</b>	<b>26,985,064</b>
	<b>Federal Bridge Corporation Limited</b>										
30	Payments to the Federal Bridge Corporation Limited	40,895,000	...	...	40,895,000	...	...	2,140,000	38,755,000	...	1,332,564
	<b>Total Agency—Budgetary</b>	<b>40,895,000</b>	<b>...</b>	<b>...</b>	<b>40,895,000</b>	<b>...</b>	<b>...</b>	<b>2,140,000</b>	<b>38,755,000</b>	<b>...</b>	<b>1,332,564</b>

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	101,283,000	...	...	101,283,000	35	Marine Atlantic Inc.			
...	...	25,050,000	...	25,050,000	35b	Payments to Marine Atlantic Inc.			
...	...	260,000	...	260,000	35c	Payments to Marine Atlantic Inc.			
...	101,283,000	25,310,000	...	126,593,000		Total—Vote 35	123,493,000	3,100,000	117,476,000
...	101,283,000	25,310,000	...	126,593,000		<b>Total Agency—Budgetary</b>	<b>123,493,000</b>	<b>3,100,000</b>	<b>117,476,000</b>
<b>National Capital Commission</b>									
...	79,626,767	...	...	79,626,767	40	Payments to the National Capital Commission for operating expenditures			
...	...	52,000	...	52,000	40a	Payments to the National Capital Commission for operating expenditures			
...	...	1,961,167	...	1,961,167	40b	Payments to the National Capital Commission for operating expenditures			
...	...	2,702,793	2,702,793	2,702,793		Transfer from: TB Vote 15 <sup>(1)</sup>			
...	...	1,684,481	1,684,481	1,684,481		Transfer from: TB Vote 30 <sup>(1)</sup>			
...	...	...	(640,000)	(640,000)		Transfer to Vote 45			
...	79,626,767	2,013,167	3,747,274	85,387,208		Total—Vote 40	85,387,205	3	78,702,721
...	30,513,000	...	...	30,513,000	45	Payments to the National Capital Commission for capital expenditures			
...	...	1,000,000	...	1,000,000	45a	Transfer of \$380,000 from National Defence Vote 1			
...	...	1	...	1	45b	Transfer of \$640,000 from Transport Vote 40			
...	...	...	380,000	380,000		Transfer from: Vote 1 (National Defence)			
...	...	...	640,000	640,000		Vote 40			
...	30,513,000	1,000,001	1,020,000	32,533,001		Total—Vote 45	19,533,001	13,000,000	25,134,000
...	110,139,767	3,013,168	4,767,274	117,920,209		<b>Total Agency—Budgetary</b>	<b>104,920,206</b>	<b>13,000,003</b>	<b>103,836,721</b>
<b>Office of Infrastructure of Canada</b>									
...	40,282,817	...	...	40,282,817	50	Operating expenditures			
...	...	13,245,614	...	13,245,614	50a	Operating expenditures			
...	...	2,584,173	...	2,584,173	50b	Transfer of \$6,805,267 from Transport Vote 55			
...	...	...	6,805,267	6,805,267		Transfer from: Vote 55			
...	...	...	656,485	656,485		TB Vote 15 <sup>(1)</sup>			
...	...	...	1,876,500	1,876,500		TB Vote 25 <sup>(1)</sup>			
...	...	...	868,502	868,502		TB Vote 30 <sup>(1)</sup>			
...	40,282,817	15,829,787	10,206,754	66,319,358		Total—Vote 50	59,390,554	6,928,800	36,636,820

55	4,117,073,557	...	4,117,073,557	...	4,117,073,557	...	2,240,257,126	...	2,240,257,126
55a	...	7,670,857	...	7,670,857	...	7,670,857	...	2,951,565	...
55b	...	548,161,172	...	548,161,172	...	548,161,172	...	490,729,107	...
	...	...	6,000,000	6,000,000	6,000,000	6,000,000	...	179,383,000	...
	...	...	22,500,000	22,500,000	22,500,000	22,500,000	...	30,045,364	...
	...	...	(35,000)	(35,000)	(35,000)	(35,000)	...	5,159,772	...
	...	...	(6,805,267)	(6,805,267)	(6,805,267)	(6,805,267)	...	483	...
	...	4,117,073,557	555,832,029	21,659,733	4,694,565,319	...	3,448,905,807	1,245,659,512	...
(S)	...	3,357,469	...	1,089,008	4,446,477	...	4,446,477	...	2,951,565
(S)	...	...	1,106,156,241	(615,427,134)	490,729,107	...	490,729,107	...	...
(S)	...	...	255,000,000	(75,617,000)	179,383,000	...	179,383,000	...	...
(S)	...	...	114,754,911	(84,709,547)	30,045,364	...	30,045,364	...	...
(S)	...	...	13,666,000	(8,506,228)	5,159,772	...	5,159,772	...	...
(S)	483	...	...	...	483	...	...	483	...
	483	4,160,713,843	2,061,238,968	(751,304,314)	5,470,648,880	...	4,218,060,081	1,252,588,799	...

<b>Total Agency—Budgetary</b>									
<b>Old Port of Montreal Corporation Inc.</b>									
60	Payments to the Old Port of Montreal Corporation Inc.								
60b	Transfer of \$803,334 from Public Works and Government Services Vote 1, and \$2,791,665 from Public Works and Government Services Vote 5								
	...	...	1	...	803,334	...	...	250,001	...
	...	...	...	803,334	803,334	...	...	250,001	...
	...	...	...	2,791,665	2,791,665	...	...	250,001	...
	...	19,800,000	1	3,594,999	23,395,000	...	23,144,999	250,001	...
...	19,800,000	...	...	3,594,999	23,395,000	...	23,144,999	250,001	...
...	19,800,000	...	...	3,594,999	23,395,000	...	23,144,999	250,001	...

<b>Royal Canadian Mint</b>									
(S)	(L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i> :								
	Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)								
75,000,000	...	...	...	...	75,000,000	...	...	75,000,000	...
75,000,000	...	...	...	...	75,000,000	...	...	75,000,000	...

<b>The Jacques Cartier and Champlain Bridges Incorporated</b>									
65	Payments to the Jacques Cartier and Champlain Bridges Inc.								
65a	Payments to the Jacques Cartier and Champlain Bridges Inc.								
...	46,618,000	...	...	...	46,618,000	...	...	...	...
...	...	37,599,416	...	...	37,599,416	...	...	...	...



## Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	18,902,522	...	18,902,522	65b	Payments to the Jacques Cartier and Champlain Bridges Inc.	...	...	...
...	...	...	4,300,000	4,300,000		Transfer from TB Vote 35 <sup>(1)</sup>	...	...	...
...	46,618,000	56,501,938	4,300,000	107,419,938		Total—Vote 65	78,238,999	29,180,939	49,137,734
...	46,618,000	56,501,938	4,300,000	107,419,938		Total Agency—Budgetary	78,238,999	29,180,939	49,137,734
<b>Transportation Appeal Tribunal of Canada</b>									
...	1,219,247	...	...	1,219,247	70	Program expenditures	...	...	...
...	...	98,000	...	98,000	70a	Transfer of \$271,080 from Transport Vote 1	...	...	...
...	...	...	271,080	271,080		Transfer from: Vote 1	...	...	...
...	...	...	24,161	24,161		TB Vote 15 <sup>(1)</sup>	...	...	...
...	...	...	60,650	60,650		TB Vote 25 <sup>(1)</sup>	...	...	...
...	1,219,247	98,000	355,891	1,673,138		Total—Vote 70	1,313,486	359,652	1,640,577
...	118,192	...	(2,457)	115,735	(S)	Contributions to employee benefit plans	115,735	...	108,054
...	1,337,439	98,000	353,434	1,788,873		Total Agency—Budgetary	1,429,221	359,652	1,748,631
<b>VIA Rail Canada Inc.</b>									
...	351,917,000	...	...	351,917,000	75	Payments to VIA Rail Canada Inc.	...	...	...
...	...	...	125,000,000	125,000,000		Transfer from TB Vote 35 <sup>(1)</sup>	...	...	...
...	351,917,000	...	125,000,000	476,917,000		Total—Vote 75	387,290,756	89,626,244	269,122,495
...	351,917,000	...	125,000,000	476,917,000		Total Agency—Budgetary	387,290,756	89,626,244	269,122,495
<b>Total Ministry—Budgetary</b>									
882,178	6,641,695,420	2,446,879,597	(418,724,733)	8,670,732,462		Total Ministry—Budgetary	6,655,277,681	2,014,318,025	4,435,708,951
575,000,000	...	...	...	575,000,000		Non-Budgetary	...	575,000,000	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

(2) In 2008-2009, an amount of \$24,446 was incorrectly shown under the Minister's salary; it should have been shown under Vote 1, operating expenditures.

# Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total		authorities used in the current year	Total		authorities used in the current year	Total		authorities used in the current year	Total		authorities used in the current year	Total		authorities used in the current year	Total		authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
<b>Department</b>																		
Gateways and corridors	22,449,362	15,980,133	100,087,600	29,363,592	497,714,322	110,905,780	...	...	...	...	...	...	...	...	...	620,251,284	156,249,505	...
Aviation safety	254,936,575	248,055,009	6,313,156	4,706,768	33,928,727	26,443,206	...	...	...	48,028,827	48,028,827	...	...	...	...	231,176,631	231,176,156	...
Internal services	186,784,523	190,123,633	26,728,305	27,591,040	40,000	40,000	...	...	...	996,197	996,197	...	...	...	...	212,556,631	216,758,476	...
Marine safety	89,764,119	86,972,680	1,483,991	1,810,440	3,658,300	819,558	...	...	...	7,779,383	7,779,383	...	...	...	...	87,127,027	81,823,295	...
Aviation security	42,376,367	42,524,034	1,328,996	1,129,834	28,944,000	26,907,918	...	...	...	...	...	...	...	...	...	72,641,786	70,561,786	...
Transportation infrastructure	142,185,480	134,957,641	31,178,769	28,364,871	185,508,388	162,356,221	...	...	...	279,381,958	279,381,958	...	...	...	...	79,490,679	46,296,775	...
Road safety	29,291,442	27,999,403	7,699,511	7,237,254	4,693,000	239,203	...	...	...	5,656,215	5,656,215	...	...	...	...	36,027,738	29,819,645	...
Environmental stewardship of transportation	54,382,862	37,064,161	650,996	737,890	...	...	...	...	...	...	...	...	...	...	...	55,033,858	37,802,051	...
Clean air from transportation	17,755,461	13,663,052	122,995	5,200	11,369,549	5,282,774	...	...	...	...	...	...	...	...	...	29,248,005	18,951,026	...
Marine security	20,010,653	20,378,883	49,999	217,156	12,500,000	11,503,606	...	...	...	84,911	84,911	...	...	...	...	32,560,652	32,099,645	...
Rail safety	24,811,099	20,129,861	4,237,745	2,986,983	14,169,576	14,139,576	...	...	...	...	...	...	...	...	...	42,803,509	37,171,509	...
Transportation of dangerous goods	15,108,020	13,494,135	641,750	141,750	...	...	...	...	...	1,884	1,884	...	...	...	...	15,747,886	13,634,001	...
Transportation innovation	7,287,492	3,516,001	...	...	7,250,102	3,314,689	...	...	...	49,430	49,430	...	...	...	...	14,488,164	6,781,260	...
Transportation marketplace frameworks	10,012,895	10,165,943	...	...	798,350	777,287	...	...	...	...	...	...	...	...	...	10,811,245	10,943,230	...
Surface and intermodal security	12,770,804	11,626,453	...	...	...	...	...	...	...	...	...	...	...	...	...	12,770,804	11,626,453	...
Clean water from transportation	6,465,429	7,683,092	2,424,000	2,338,216	...	...	...	...	...	...	...	...	...	...	...	8,889,429	10,021,308	...
Sub-total	936,062,583	884,334,114	182,947,813	106,630,994	800,574,314	362,729,818	...	...	...	341,978,805	341,978,805	...	...	...	...	1,577,605,905	1,011,716,121	...
Revenues netted against expenditures	(341,978,805)	(341,978,805)	...	...	...	...	...	...	...	(341,978,805)	(341,978,805)	...	...	...	...	...	...	...
<b>Total Department—Budgetary</b>	<b>594,083,778</b>	<b>542,355,309</b>	<b>182,947,813</b>	<b>106,630,994</b>	<b>800,574,314</b>	<b>362,729,818</b>	...	...	...	...	...	...	...	...	...	<b>1,577,605,905</b>	<b>1,011,716,121</b>	...
<b>Canada Post Corporation—Budgetary</b>	<b>72,862,001</b>	<b>72,862,000</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>72,862,001</b>	<b>72,862,000</b>	...
<b>Non-budgetary</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>500,000,000</b>	<b>500,000,000</b>	...
<b>Canadian Air Transport Security Authority—Budgetary</b>	<b>625,143,000</b>	<b>603,941,000</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>625,143,000</b>	<b>603,941,000</b>	...
<b>Canadian Transportation Agency</b>																		
Economic regulation	13,323,758	12,323,805	...	...	...	...	...	...	...	...	...	...	...	...	...	13,323,758	12,323,805	...
Internal services	8,742,768	8,456,581	...	...	...	...	...	...	...	...	...	...	...	...	...	8,742,768	8,456,581	...
Adjudication and alternative dispute resolution	7,477,130	7,260,912	...	...	...	...	...	...	...	...	...	...	...	...	...	7,477,130	7,260,912	...
<b>Total Agency—Budgetary</b>	<b>29,543,656</b>	<b>28,041,298</b>	...	...	...	...	...	...	...	...	...	...	...	...	...	<b>29,543,656</b>	<b>28,041,298</b>	...

## Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Federal Bridge Corporation Limited</b>												
Budgetary	40,895,000	2,140,000	...	...	...	...	...	...	...	...	40,895,000	2,140,000
<b>Marine Atlantic Inc.—</b>												
Budgetary	126,593,000	123,493,000	...	...	...	...	...	...	...	...	126,593,000	123,493,000
<b>National Capital Commission—</b>												
Budgetary	117,920,209	104,920,206	...	...	...	...	...	...	...	...	117,920,209	104,920,206
<b>Office of Infrastructure of Canada</b>												
Gas Tax Fund (GTF)	1,448,642	203,150	...	...	1,974,980,000	1,872,374,475	...	...	...	...	1,976,428,642	1,872,577,625
Targeted project-based infrastructure funding	29,079,706	16,180,339	...	...	2,831,356,852	1,588,252,904	...	...	...	...	2,860,436,558	1,604,433,243
Provincial-territorial infrastructure base fund	525,000	68,000	...	...	592,447,500	692,497,461	...	...	...	...	592,972,500	692,565,461
Internal services	31,473,077	39,751,241	...	...	...	...	...	...	...	...	31,473,077	39,751,241
Knowledge and research	8,239,893	7,634,301	...	...	1,098,210	1,098,210	...	...	...	...	9,338,103	8,732,511
<b>Total Agency—Budgetary</b>	<b>70,766,318</b>	<b>63,837,031</b>	...	...	<b>5,399,882,562</b>	<b>4,154,223,050</b>	...	...	...	...	<b>5,470,648,880</b>	<b>4,218,060,081</b>
<b>Old Port of Montreal Corporation Inc.—</b>												
Budgetary	23,395,000	23,144,999	...	...	...	...	...	...	...	...	23,395,000	23,144,999
<b>Royal Canadian Mint—</b>												
Non-budgetary	...	...	...	...	...	...	...	...	...	...	75,000,000	...
<b>The Jacques Cartier and Champlain Bridges Incorporated—</b>												
Budgetary	107,419,938	78,238,999	...	...	...	...	...	...	...	...	107,419,938	78,238,999

Transportation Appeal Tribunal of

Canada

Review and appeal hearings	1,523,223	1,165,587	...	...	...	...	...	...	...	1,523,223	1,165,587
Internal services	265,650	263,634	...	...	...	...	...	...	...	265,650	263,634
Total Agency—Budgetary	1,788,873	1,429,221	...	...	...	...	...	...	...	1,788,873	1,429,221
VIA Rail Canada Inc.—											
Budgetary	476,917,000	387,290,756	...	...	...	...	...	...	...	476,917,000	387,290,756
Total Ministry—											
Budgetary	2,287,327,773	2,031,693,819	182,947,813	106,630,994	6,200,456,876	4,516,952,868	...	...	...	...	8,670,732,462
Non-budgetary	...	...	...	...	...	...	...	...	...	...	575,000,000
											6,655,277,681
											...

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
<b>Department Grants</b>							
...	27,285,000	...	...	27,285,000	...	...	26,293,645
...	300,000	...	(140,000)	160,000	361,021	30,000	120,000
...	130,000	...	...	130,000	...	...	...
...	...	...	...	...	...	...	130,000
...	...	...	...	...	...	...	119,864,070
...	<b>27,715,000</b>	...	<b>(140,000)</b>	<b>27,575,000</b>	<b>391,021</b>	...	<b>146,407,715</b>
<b>Contributions</b>							
...	413,632,736	3,300,000	(144,081,616)	272,851,120	36,952,424	235,898,696	4,245,956
...	227,763,539	...	(3,915,400)	223,848,139	73,640,224	150,207,915	56,591,597
...	57,771,301	(1,103,227)	...	56,668,074	56,668,074	...	56,066,390
...	36,176,367	...	(2,432,640)	33,743,727	26,259,911	7,483,816	51,062,339
...	35,136,136	(6,509,219)	5,764,000	34,390,917	23,808,146	10,582,771	383,836
...	17,900,000	...	...	17,900,000	15,900,000	2,000,000	6,600,000
...	16,720,000	7,500,000	1,775,682	25,995,682	22,912,357	3,083,325	16,055,677
...	16,400,000	4,500,000	...	20,900,000	20,042,833	857,167	16,513,670
...	15,620,360	(4,577,000)	640	11,044,000	11,007,918	36,082	14,215,874
...	12,500,000	...	...	12,500,000	11,503,606	996,394	7,825,864
...	7,145,000	4,000,000	2,614,576	13,759,576	13,759,576	...	7,314,719
...	4,392,940	...	60	4,393,000	...	4,393,000	4,342,940
...	3,636,561	357,838	288,173	4,282,572	2,033,826	2,248,746	2,174,745
...	3,400,000	...	...	3,400,000	593,000	2,807,000	375,103



(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	3,300,000	...	3,300,000	...	3,300,000	...	3,300,000
Security and prosperity partnership in North America	3,228,000	...	2,727,900	...	2,727,900	...	...
ecoTRANSPORT strategy—Freight Technology Demonstration Fund	2,749,201	...	(287,591)	...	2,461,610	...	2,075,053
Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging industrial development and tourism from a regional economic perspective: Outaouais Road Development Agreement	2,632,000	6,453,841	...	...	9,085,841	...	7,340,439
Contributions for the operation of municipal or other airports: Original program	2,391,161	...	186,767	...	2,577,928	...	2,350,843
Contribution to the regional Municipality of Durham for a Long-Term Transit Strategy	1,881,500	...	6,000	...	1,887,500	...	...
Newfoundland—Construct runways and related facilities in Labrador (Nain, Davis Inlet, Hopedale, Postville, Makkovik, Rigoulet, Carwright, Black Tickle, Charlottetown, Port Hope Simpson, Mary's Harbour, Fox Harbour and Williams Harbour)	1,800,000	...	...	...	1,800,000	...	1,800,000
ecoTRANSPORT strategy—ecoMOBILITY program	1,300,000	75,367	...	...	1,375,367	...	63,669
ecoTRANSPORT Strategy—National Harmonization Initiative for the Trucking Industry	1,150,000	...	...	...	1,150,000	...	1,150,000
Moving on sustainable transportation	1,100,000	...	...	...	1,100,000	...	350,327
ecoTRANSPORT strategy—Marine shore power program	1,000,000	...	...	...	1,000,000	...	360,000
Contribution to the Thompson Regional Airport Authority for the cost associated with the rehabilitation of Runway 05/23 of the Thompson Airport	854,491	...	87,961	...	942,452	...	162,039
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	662,000	...	(89,650)	...	572,350	...	9,119
Transportation Association of Canada	616,500	...	(12,506)	...	603,994	...	170,435
Contribution to the Province of Prince Edward Island for policing services in respect of the Confederation Bridge	262,000	...	...	...	262,000	...	...
Contributions to the Railway Association of Canada for Operation Lifesaver	250,000	...	...	...	250,000	...	255,000
Contribution in support of boating safety	250,000	...	8,300	...	258,300	...	250,000
Canada's National Road Safety Vision	250,000	...	...	...	250,000	...	237,448
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	100,000	...	(45,000)	...	55,000	...	48,248
Contribution to the Canadian Council of Motor Transport Administrators— Commercial Vehicle Safety Alliance (CMVA)	50,000	...	...	...	50,000	...	50,000
Northern transportation infrastructure research and development Project with the University of Laval	34,650	...	69,300	...	103,950	...	43,468
Canadian Transportation Research Forum's scholarship program	18,000	...	6,000	...	24,000	...	34,650
Strategic highway infrastructure program: Intelligent Transportation System	...	6,509,219	(2,090,967)	...	4,418,252	...	12,000
	...	...	...	...	...	...	3,861,237

## Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Variance	Available for use in subsequent years	
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	51,000	51,000	11,944	...	14,731
...	...	...	115,000	115,000	2,035	...	10,000
...	...	...	900,063	900,063	699,896	...	...
...	...	...	...	...	...	...	88,389,177
...	894,074,443	20,506,819	(141,581,948)	772,999,314	335,545,839	437,453,475	355,683,274
...	921,789,443	20,506,819	(141,721,948)	800,574,314	362,729,818	437,844,496	502,090,989
<b>Office of Infrastructure of Canada</b>							
<b>Contributions</b>							
...	776,758,000	75,799,342	(257,587,925)	594,969,417	194,775,684	400,193,733	...
...	484,239,295	130,376,312	34,259,899	648,875,506	419,602,184	229,273,322	505,428,856
...	483,763,231	...	...	483,763,231	221,165,761	262,597,470	220,324,108
...	66,714,638	83,271,875	...	149,986,513	121,332,454	28,654,059	81,110,798
...	...	1,106,156,241	(615,427,134)	490,729,107	490,729,107	...	...
...	...	255,000,000	(75,617,000)	179,383,000	179,383,000	...	...
...	...	13,666,000	(8,506,228)	5,159,772	5,159,772	...	...
...	2,055,393	...	(957,183)	1,098,210	1,098,210	...	1,692,765
...	...	...	1,500,000	1,500,000	...	1,500,000	55,425,232
...	...	...	207,934,493	207,934,493	99,764,756	108,169,737	807,884
...	...	114,754,911	(84,709,547)	30,045,364	30,045,364	...	...
...	...	2,500,000	22,500,000	25,000,000	25,000,000	...	...
...	...	...	6,666,666	6,666,666	...	6,666,666	...
...	...	...	6,000,000	6,000,000	...	6,000,000	...
...	...	...	1,343,783	1,343,783	1,343,783	...	54,389
...	1,813,530,557	1,781,524,681	(762,600,176)	2,832,455,062	1,789,400,075	1,043,054,987	864,844,032

Other transfer payments									
...	1,974,980,000	...	...	1,974,980,000	...	1,872,374,475	102,605,525	...	984,811,594
...	328,563,000	263,884,500	...	592,447,500	...	492,448,500	99,999,000	...	390,601,500
...	2,303,543,000	263,884,500	...	2,567,427,500	...	2,364,822,975	202,604,525	...	1,375,413,094
...	4,117,073,557	2,045,409,181	(762,600,176)	5,399,882,562	...	4,154,223,050	1,245,659,512	...	2,240,257,126
...	5,038,863,000	2,065,916,000	(904,322,124)	6,200,456,876	...	4,516,952,868	1,683,504,008	...	2,742,348,115

(S) Statutory transfer payment.

## Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	
	\$	\$	\$	\$
<b>Budgetary (respendable revenues)</b>				
Transportation infrastructure:				
Airport authority Lease payments	257,417,475	257,417,475	275,602,363	
Public Port revenues from user fees and wharf permits	9,298,591	9,298,591	8,308,074	
Rentals and concessions	6,547,130	6,547,130	6,601,103	
Airport revenues from used fees and service contracts	5,845,810	5,845,810	6,083,339	
Sales	109,070	109,070	114,093	
Inspections and certifications	8,375	8,375	12,031	
Miscellaneous	155,507	155,507	147,277	
	279,381,958	279,381,958	296,868,280	
Transportation innovation Research and development	49,430	49,430	584,906	
Aviation safety				
Aircraft maintenance and flying services	38,472,239	38,472,239	33,061,023	
Canadian Aviation Regulation user fees	7,671,157	7,671,157	8,210,851	
Inspections and certifications	1,081,194	1,081,194	1,185,879	
Sales and training	478,252	478,252	820,210	
Rentals and concessions	325,892	325,892	338,419	
Miscellaneous	93	93	415	
	48,028,827	48,028,827	43,616,797	
Marine safety				
Marine Safety Regulation user fees	7,622,678	7,622,678	8,085,485	
Inspections and certifications	22,968	22,968	65,562	
Sales	12,737	12,737	9,877	
Research and development	121,000	121,000	...	
Miscellaneous	...	...	318	
	7,779,383	7,779,383	8,161,242	
Rail safety				
Inspections and certifications				\$
				84,911
Road safety				
Revenues from the Registrar of Imported Vehicles				5,305,755
Miscellaneous				...
Lease payments from the Motor Vehicle Test Centre				200,460
Research and development				150,000
				5,656,215
Internal Services				7,624,299
Rentals and concessions				507,977
Air services forecast revenues				286,704
Sales and training				...
Miscellaneous				201,516
				206,182
				996,197
Transportation of dangerous goods				
Rental and concessions				1,884
				1,884
<b>Total Ministry— Budgetary</b>				
				341,978,805
				341,978,805
				358,407,815 <sup>(1)</sup>

(1) Amends reporting in previous year's Public Accounts of Canada.

## Revenues

Department	Current year	Previous year
<b>Other revenues—</b>	\$	\$
Return on investments— <sup>(1)</sup>	...	7,643,000
Loans, investments and advances—	...	21,800,000
Canada Lands Company Limited—Dividends	5,000,000	1,000,000
Royal Canadian Mint—Dividends	16,678	18,494
Andrew Ferry—St Lawrence Seaway	347,752	312,977
Saint John Port Authority	380,582	251,167
Prince Rupert Port Authority	106,688	102,700
St John's Port Authority	1,015,068	1,109,571
Halifax Port Authority	98,322	115,193
Trois-Rivières Port Authority	4,909,717	4,775,495
Vancouver Fraser Port Authority	85,283	54,961
Port Alberni Port Authority	630,078	612,845
Toronto Port Authority	268,753	280,930
Sept-Îles Port Authority	719,460	895,237
Quebec Port Authority	3,789,356	3,869,189
Montreal Port Authority	60,056	63,978
Thunder Bay Port Authority	30,677	28,050
Windsor Port Authority	395,963	462,118
Hamilton Port Authority	118,863	164,926
Nanaimo Port Authority	165,237	160,517
Bellevue Port Authority	55,622	45,199
Saguenay Port Authority	18,194,155	43,766,547
Refunds of previous years' expenditures—	3,611,089	7,101,703
Refunds of previous years' expenditures	1,585,516	...
City of Toronto	641,524	...
St Lawrence Seaway Management Corporation	950,672	...
Canadian Air Transport Security Authority (CATSA)	2,417,480	7,117,514
Adjustments to prior year's payables	1,570,629	...
The Jacques Cartier and Champlain Bridges Inc.	1,373,046	...
La Société de Transport de Montréal	12,149,956	14,219,217
Sales of goods and services—	32,130	31,035
Rights and privileges—	7,669,093	8,012,675
Royalty revenues	7,701,223	8,043,710
St. Lawrence Seaway Management Corporation	...	...
Lease and use of public property—	3,374,541	5,685,771
Lease hopper cars—CN	8,036,788	5,288,548
Lease hopper cars—CP	930,913	984,126
Respendable user charges made and collected under various statutes	6,729,633	7,338,906
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	250,102,634	268,228,686
Respendable user charges made and collected under various statutes	269,174,509	287,526,037
Services of a regulatory nature—	20,676,890	23,576,566
User charges made under program specific statutes by departments—Respendable user charges	13,841,943	14,551,528
Services of a non-regulatory nature—	149,281	146,276
User charges made under program specific statutes by departments—Respendable user charges	34,315,917	34,315,917
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	53,558,679	49,013,721
User charges emanating from contracts	752,193	799,611
Sales of goods and information products—	606,072	764,178
User charges made under departmental enabling statutes—	1,358,265	1,563,789
User charges made under program specific statutes by departments	1,513	1,574
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	1,103,043	14,623,322
Other fees and charges—	426,499	227,274
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	...	253,298
Revenues CN hopper cars damage settlements	...	...
Revenues CP hopper cars damage settlements	...	...
Revenues CN for demurrage charges related to hopper cars	...	...



## Revenues—Concluded

	Current year	Previous year
	\$	\$
Revenues CN Railway for demurrage charges related to hopper cars	66,340	...
Interest revenue from divested airports	276	467
User charges emanating from contracts	(5,677)	(25,377)
	1,391,994	15,080,358
354,061,560	384,804,381	
Proceeds from the disposal of surplus Crown assets	1,136,531	881,695
Miscellaneous revenues—		
Fines	1,299,491	1,553,048
Proceeds from divestiture sale of real property	499,949	899,002
Sundries	202,324	291,613
	2,001,764	2,743,663
<b>Total Department</b>	<b>387,543,966</b>	<b>446,415,503</b>
<b>Canadian Transportation Agency</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	9,191	7,487
Adjustments to prior year's payables	53,727	21,414
	62,918	28,901
Sales of goods and services—		
Services of a regulatory nature	20,000	15,000
Other fees and charges—		
Charges to companies for services rendered	65	30
	20,065	15,030
Proceeds from the disposal of surplus Crown assets	225	324
Miscellaneous revenues	103,447	58,115
<b>Total Agency</b>	<b>186,655</b>	<b>102,370</b>

	Current year	Previous year
	\$	\$
<b>Office of Infrastructure of Canada</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	...	7,458
Other transfers to non-profit organizations	26,323	67,909
Gas tax fund transfers	...	2,185
Adjustments to prior year's payables	4,978,818	1,055,192
	5,005,141	1,132,744
Sales of goods and services—		
Other fees and charges	365	175
Proceeds from the disposal of surplus Crown assets	...	483
Miscellaneous revenues	7,738	7,418
<b>Total Agency</b>	<b>5,013,244</b>	<b>1,140,820</b>
<b>Transportation Appeal Tribunal of Canada</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	...	37,930
Adjustments of previous years accounts payable	12,266	...
<b>Total Agency</b>	<b>12,266</b>	<b>37,930</b>
<b>Ministry Summary</b>		
<b>Other revenues—</b>		
Return on investments	18,194,155	43,766,547
Refunds of previous years' expenditures	17,230,281	15,418,792
Sales of goods and services	354,081,990	384,819,586
Proceeds from the disposal of surplus Crown assets	1,136,756	882,502
Miscellaneous revenues	2,112,949	2,809,196
<b>Total Ministry</b>	<b>392,756,131</b>	<b>447,696,623</b>

(1) Interest unless otherwise indicated.

# SECTION 25

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Treasury Board

Secretariat

Canada School of Public Service

Office of the Commissioner of Lobbying

Office of the Public Sector Integrity  
Commissioner

Public Service Human Resources  
Management Agency of Canada

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## Secretariat

### Strategic Outcome

Government is well managed, accountable, and resources are allocated to achieve results.

#### Program Activity Descriptions

*Government-wide funds and Public service employer payments*

Funds are held centrally to supplement other appropriations, and payments and receipts are made on behalf of other federal government departments and agencies, in an administratively sound and efficient manner.

*Management policy development and oversight*

Through the Management Policy Development and Oversight program activity, the Secretariat provides support to the Treasury Board in its role as the management board of government and promotes good management practices across government. This includes its role as employer of the federal public service. The Secretariat supports its management board role by: developing policies, directives and standards to guide good management across government; monitoring compliance and developing tools to measure and report on management performance; and providing advice and support to functional communities. To achieve its objectives under this program activity, the Secretariat also works closely with its portfolio partners, the Public Service Human Resources Management Agency of Canada and the Canada School of Public Service.

*Expenditure management and financial oversight*

The Secretariat exercises its role as the budget office and undertakes the following key functions in support of this role: providing advice to Ministers with respect to resource allocation and re-allocation, and the provision of expenditure authorities; undertaking government-wide expenditure and performance analysis, and

oversight of estimates and government supply; and ensuring that accurate and timely financial and performance information from departments and agencies is available and reported, to support Public Accounts and budget office functions.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

#### Canada School of Public Service

#### Strategic Outcome

Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.

#### Program Activity Descriptions

*Foundational learning*

Contribute to building a professional workforce by enabling public servants to perform in their current job

and take on the challenges of the next job in a dynamic, bilingual environment through the provision of foundational learning activities. Developing and delivering training aligned with Public Service management priorities and which meets the requirements of the Policy on Learning, Training and Development and associated knowledge standards.

#### Organizational leadership development

Strengthening the public service and contributing to Public Service Renewal by building strong leadership competencies for existing and emerging leaders through the provision of leadership development activities such as targeted courses, programs, seminars, and events.

#### Public sector management innovation

Enhance the performance and effectiveness of the public service by integrating individual development of public servants with organization-focused solutions for learning, change management and management innovation. Documenting and disseminating innovations and best practices in public management, and providing public service organizations with services for advice and support for learning, change management and innovation in public sector management.

#### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

#### Program Activity Descriptions

*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial

management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Office of the Commissioner of Lobbying**

### **Strategic Outcome**

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

### **Program Activity Descriptions**

#### *Registration of lobbyists*

Lobbying the federal government is a legitimate activity but it must be done transparently. The *Lobbyists Registration Act* requires that individuals who are paid to lobby public office holders must disclose certain details of their lobbying activities. The Commissioner of Lobbying approves lobbyists' registrations and makes them available for searching in an electronic registry that is accessible on the Internet.

#### *Education and research*

The Office develops and implements educational and research programs to foster awareness of the requirements of the *Lobbyists Registration Act* and the Lobbyists' Code of Conduct. The primary audiences for programs are lobbyists, their clients and public office holders.

#### *Review and investigations under the Lobbyists Registration Act and the Lobbyists' Code of Conduct*

The Office validates information provided by registered lobbyists to ensure accuracy. Allegations of

non-registration or misconduct by lobbyists are reviewed and formal investigations are carried out when required.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Office of the Public Sector Integrity Commissioner**

### **Strategic Outcome**

Wrongdoing in the federal public sector is detected, resolved and reported, while public servants are protected from reprisal, resulting in a greater integrity in the workplace.

### **Program Activity Descriptions**

#### *Disclosure and reprisal management program*

To provide advice to federal public sector employees and members of the public who are considering making

a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

### **Program Activity Descriptions**

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## **Public Service Human Resources Management Agency of Canada**

### **Strategic Outcome**

Federal departments, agencies, and institutions demonstrate excellent and innovative people management and achieve high quality workplaces and workforces able to serve the Government and deliver desired results for Canadians.



### Program Activity Descriptions

#### *Policy direction, partnerships and integration program*

To ensure consistent and high performance across the Public Service, the Policy Direction, Partnerships and Integration Program provides leadership and direction from a central point – the Public Service Human Resources Management Agency. Leadership occurs by supporting the Treasury Board in establishing policy, effectively a shared direction for the Public Service. It also occurs by leveraging the capacity of others and aligning/integrating individual efforts to a collective outcome. These leadership efforts affect all public servants, though particular activities will result in products that are used by different clients at different times (i.e. individual public servants, managers, people management professionals, and communities of interest).

#### *Strategic services program*

Services are needed to effectively steer the people management system and support the Public Service in achieving an excellent and innovative people management system. The Strategic Services Program provides strategic and direction setting services through enabling programs and infrastructure so that people management objectives can be optimally realized. Agency services are intended to complement and support existing departmental capacity (i.e. they are not transactional), as well as the work and policy objectives of central agencies. Strategic services are provided to federal departments, agencies and institutions for individual public servants, their managers, communities of interest and the people management community that supports them.

#### *Integrity and sustainability program*

As the Public Service people management lead, the Agency requires an ongoing assessment of the challenges and risks to the integrity and sustainability of the

people management system. To ensure the quality of people management system across the Public Service, the Integrity and Sustainability Program develops, collects, assesses and communicates information on how public servants are being managed and the degree to which enabling mechanisms are being applied. This information serves as feedback to adjust other key levers of effective people management, particularly the policy and service-related components. The tools used to undertake this work include surveys, audits, qualitative and quantitative data, with the results of these efforts taking the form of annual reports and organization-specific assessments. A number of these reports are required under legislation and are tabled in Parliament. Forward looking research and transformational initiatives will also be undertaken from time to time to address specific concerns and opportunities related to ensuring the sustainability of the overall people management system.

### Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.



# Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	175,373,881	...	...	175,373,881	1	<b>Secretariat</b>			
...	...	8,141,104	...	8,141,104	1a	Program expenditures			
					1b	Transfer of \$15,281,715 from Treasury Board Vote 55			
						Transfer of \$45,845,143 from Treasury Board Vote 55, \$343,000 from Finance Vote 1, \$200,000 from Canada Revenue Agency Vote 1, \$126,355 from Health Vote 1, \$119,792 from National Defence Vote 5, \$102,083 from Human Resources and Skills Development Vote 1, \$71,370 from Public Safety and Emergency Preparedness Vote 30, \$71,352 from Industry Vote 1, \$61,996 from Public Safety and Emergency Preparedness Vote 10, \$55,192 from Public Works and Government Services Vote 1, \$29,365 from Environment Vote 1, \$28,164 from Agriculture and Agri-Food Vote 1, \$26,786 from Agriculture and Agri-Food Vote 30, \$25,522 from Public Safety and Emergency Preparedness Vote 50, \$24,128 from Industry Vote 95, \$22,553 from Transport Vote 1, \$20,829 from Indian Affairs and Northern Development Vote 1, \$19,506 from Justice Vote 1, \$19,376 from Natural Resources Vote 1, \$17,412 from Citizenship and Immigration Vote 1, \$17,203 from Veterans Affairs Vote 1, \$17,153 from Environment Vote 25, \$10,538 from Health Vote 40, \$10,119 from Canadian Heritage Vote 1, \$7,971 from Foreign Affairs and International Trade Vote 25, \$4,877 from Canadian Heritage Vote 50, \$4,743 from Public Safety and Emergency Preparedness Vote 1, \$3,981 from Citizenship and Immigration Vote 10, \$3,617 from Privy Council Vote 1, \$2,977 from Finance Vote 1, \$2,797 from Finance Vote 15, and \$1,817 from Western Economic Diversification			
...	...	1	...	1	1c	Vote 1			
						Transfer of \$4,115 from Treasury Board Vote 40, \$45,178 from Fisheries and Oceans Vote 1, \$43,591 from Health Vote 1, \$26,400 from Industry Vote 1, \$18,819 from Industry Vote 50, \$3,186 from Atlantic Canada Opportunities Agency Vote 1, \$1,767 from Economic Development Agency of Canada for the Regions of Quebec Vote 1, and \$1,637 from Privy Council Vote 15			
						855,500			

## Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	Adjustments, warrants and transfers	\$	\$	\$	\$
	Main Estimates	Supplementary Estimates					
...	...	...	28,164	28,164			
...	...	...	3,186	3,186			
...	...	...	200,000	200,000			
...	...	...	10,119	10,119			
...	...	...	17,412	17,412			
...	...	...					
...	...	...	1,767	1,767			
...	...	...	29,365	29,365			
...	...	...	345,977	345,977			
...	...	...	45,178	45,178			
...	...	...	169,946	169,946			
...	...	...					
...	...	...	102,083	102,083			
...	...	...					
...	...	...	20,829	20,829			
...	...	...	97,752	97,752			
...	...	...	19,506	19,506			
...	...	...	19,376	19,376			
...	...	...	3,617	3,617			
...	...	...					
...	...	...	4,743	4,743			
...	...	...	55,192	55,192			
...	...	...	22,553	22,553			
...	...	...	17,203	17,203			
...	...	...					
...	...	...	1,817	1,817			
...	...	...	119,792	119,792			
...	...	...	3,981	3,981			
...	...	...					
...	...	...	61,996	61,996			
...	...	...	6,103,156	6,103,156			
...	...	...	2,797	2,797			
...	...	...	1,637	1,637			
...	...	...	11,732,690	11,732,690			
...	...	...	17,153	17,153			
...	...	...					
...	...	...	7,971	7,971			
...	...	...	7,702,402	7,702,402			
...	...	...	26,786	26,786			
...	...	...					
...	...	...	71,370	71,370			

Transfer from: Vote 1 (Agriculture and Agri-Food)  
Vote 1 (Atlantic Canada Opportunities Agency)  
Vote 1 (Canadian Revenue Agency)  
Vote 1 (Canadian Heritage)  
Vote 1 (Citizenship and Immigration)  
Vote 1 (Economic Development Agency of Canada for the Regions of Quebec)  
Vote 1 (Environment)  
Vote 1 (Finance)  
Vote 1 (Fisheries and Oceans)  
Vote 1 (Health)  
Vote 1 (Human Resources and Skills Development)  
Vote 1 (Indian Affairs and Northern Development)  
Vote 1 (Industry)  
Vote 1 (Justice)  
Vote 1 (Natural Resources)  
Vote 1 (Privy Council)  
Vote 1 (Public Safety and Emergency Preparedness)  
Vote 1 (Public Works and Government Services)  
Vote 1 (Transport)  
Vote 1 (Veterans Affairs)  
Vote 1 (Western Economic Diversification)  
Vote 5 (National Defence)  
Vote 10 (Citizenship and Immigration)  
Vote 10 (Public Safety and Emergency Preparedness)  
Vote 15  
Vote 15 (Finance)  
Vote 15 (Privy Council)  
Vote 25  
Vote 25 (Environment)  
Vote 25 (Foreign Affairs and International Trade)  
Vote 30  
Vote 30 (Agriculture and Agri-Food)  
Vote 30 (Public Safety and Emergency Preparedness)

	...	...	4,115	4,115	4,115	Vote 40 Vote 40 (Health)
	...	...	10,538	10,538	10,538	Vote 50 (Canadian Heritage)
	...	...	4,877	4,877	4,877	Vote 50 (Industry)
	...	...	18,819	18,819	18,819	Vote 50 (Public Safety and Emergency Preparedness)
	...	...	25,522	25,522	25,522	Vote 55
	...	...	61,126,858	61,126,858	61,126,858	Vote 95 (Industry)
	...	...	24,128	24,128	24,128	Trade
	...	...	(162,500)	(162,500)	(162,500)	Transfer to: Vote 1 (Foreign Affairs and International Trade)
	...	...	(8,502,779)	(8,502,779)	(8,502,779)	Vote 15
	...	175,373,881	8,996,605	79,617,094	263,987,580	Total—Vote 1
5	...	750,000,000	...	...	750,000,000	Government contingencies
	...	...	...	(37,883,000)	(37,883,000)	Transfers to other ministries
	...	750,000,000	...	(37,883,000)	712,117,000	Total—Vote 5
10	...	6,636,000	...	...	6,636,000	Government-wide initiatives
10c	...	...	875,368	...	875,368	Government-wide initiatives
	...	6,636,000	875,368	...	7,511,368	Total—Vote 10
15b	...	...	...	...	...	Compensation adjustments—Transfer of \$8,502,779 from Treasury Board Vote 1, and \$13,646,696 from Treasury Board Vote 20
15c	...	713,291,362	...	...	713,291,362	Compensation adjustments
	...	196,414,739	...	...	196,414,739	Transfer from: Vote 1
	...	...	8,502,779	...	8,502,779	Vote 20
	...	...	13,646,696	...	13,646,696	Transfers to this and other ministries
	...	...	...	(931,855,576)	(931,855,576)	Total—Vote 15
20	...	909,706,101	(909,706,101)	...	...	Public service insurance
20a	...	2,103,043,839	...	...	2,103,043,839	Public service insurance
	...	...	74,905,000	...	74,905,000	Transfer to Vote 15
	...	...	(13,646,696)	...	(13,646,696)	Total—Vote 20
	...	2,103,043,839	74,905,000	(13,646,696)	2,164,302,143	Operating budget carry forward
25	...	1,200,000,000	...	...	1,200,000,000	Transfers to this and other ministries
	...	...	...	(718,446,041)	(718,446,041)	Total—Vote 25
30	...	1,200,000,000	...	(718,446,041)	481,553,959	Paylist requirements
30c	...	500,000,000	...	...	500,000,000	Paylist requirements
	...	...	100,000,000	...	100,000,000	Transfers to this and other ministries
	...	...	...	(595,456,642)	(595,456,642)	Total—Vote 30
	...	500,000,000	100,000,000	(595,456,642)	4,543,358	Budget Implementation Initiatives
35	...	3,000,000,000	...	(2,116,510,986)	883,489,014	Transfers to other ministries
	...	...	...	(2,116,510,986)	...	Total—Vote 35
	...	3,000,000,000	...	(2,116,510,986)	883,489,014	...

## Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, Supplementary Estimates and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	\$	\$						\$	\$
...	22,024,436	...	9,261,600	31,286,036	(S)	31,286,036	...	...	29,920,304
...	78,422	...	(784)	77,638	(S)	77,638	...	...	76,522
...	20,000	...	(17,553)	2,447	(S)	2,447	...	...	3,281
...	...	...	(516,564)	(516,564)	(S)	(516,564)	...	...	(971,890)
...	...	...	6,470,872	6,470,872	(S)	6,470,872	...	...	9,480,664
7,372	...	...	671	8,043	(S)	...	7,372	671	...
7,372	7,757,176,578	1,094,483,074	(4,296,834,130)	4,554,832,894		2,341,556,677	2,213,275,546	671	2,053,593,762 <sup>(1)</sup>
Total Secretariat—Budgetary									
Canada School of Public Service									
...	58,329,816	...	...	58,329,816	40	...	...	...	...
...	...	796,860	...	796,860	40a	...	...	...	...
...	...	...	2,505,841	2,505,841		...	...	...	...
...	...	...	875,946	875,946		...	...	...	...
...	...	...	2,727,249	2,727,249		...	...	...	...
...	...	...	(4,115)	(4,115)		...	...	...	...
...	58,329,816	796,860	6,104,921	65,231,597		58,016,731	7,214,866	...	58,337,469
...	5,859,719	...	6,378,057	12,237,776	(S)	12,237,776	...	...	10,303,965
9,657,290	...	...	...	9,657,290	(S)	...	...	...	...
...	50,000,000	9,657,290	10,165,990	69,823,280		...	...	...	...
9,657,290	50,000,000	9,657,290	10,165,990	79,480,570		68,013,165	...	11,467,405	71,084,997
225	...	...	2,241	2,466	(S)	2,466	...	...	2,027
9,657,515	114,189,535	10,454,150	22,651,209	156,952,409		138,270,138	7,214,866	11,467,405	139,728,458
Total Agency—Budgetary									

Office of the Commissioner of Lobbying									
...	4,120,416	...	4,120,416	45	Program expenditures				
...	...	...	...		Transfer from: Vote 15				
...	...	70,879	70,879		Vote 25				
...	...	204,850	204,850		Vote 30				
...	...	62,843	62,843						
...	...	...	...		Total—Vote 45		3,810,305	648,683	4,098,140
...	4,120,416	...	338,572	(S)	Contributions to employee benefit plans		368,558	...	368,298
...	408,071	...	(39,513)						
...	4,528,487	...	299,059		Total Agency—Budgetary		4,178,863	648,683	4,466,438
Office of the Public Sector Integrity Commissioner									
...	6,033,000	...	6,033,000	50	Program expenditures				
...	...	...	...		Transfer from: Vote 25				
...	...	301,650	301,650		Vote 30				
...	...	13,213	13,213						
...	6,033,000	...	314,863		Total—Vote 50		3,475,260	2,872,603	3,339,235
...	505,240	...	(141,809)	(S)	Contributions to employee benefit plans		363,431	...	330,997
...	6,538,240	...	173,054		Total Agency—Budgetary		3,838,691	2,872,603	3,670,232
Public Service Human Resources Management Agency of Canada <sup>(1)</sup>									
...	61,126,858	...	...	55	Program expenditures				
...	...	...	61,126,858		Transfer to Vote 1				
...	...	...	(61,126,858)						
...	61,126,858	...	(61,126,858)		Total—Vote 50		...	...	...
...	...	...	...	(S)	Contributions to employee benefit plans		...	...	...
...	7,731,455	...	(7,731,455)						
...	68,858,313	...	(68,858,313)		Total Agency—Budgetary		...	...	...
9,664,887	7,951,291,153	1,104,937,224	4,342,569,121		Total Ministry—Budgetary		2,487,844,369	2,224,011,698	2,201,458,890



## Program Activity

	Operating			Capital		Transfer payments		Revenues netted against expenditures			Non-budgetary		Total	
	Total authorities available for use	\$	\$	Total authorities used in the current year	\$	Total authorities used in the current year	\$	Total authorities available for use	\$	\$	Total authorities available for use	\$	Total authorities used in the current year	\$
<b>Secretariat</b>														
Government-wide funds and public service employer payments	4,620,292,637	2,429,053,295	...	...	502,447	374,948	361,321,487	...	...	...	4,259,473,597	2,068,106,756	...	...
Management policy development and oversight	163,218,135	150,537,946	...	...	220,000	220,000	5,853,007	3,912,966	...	...	157,585,128	146,844,980	...	...
Internal services	94,310,040	89,523,851	...	...	...	...	...	...	...	...	94,310,040	89,523,851	...	...
Expenditure management and financial oversight	43,464,129	37,081,090	...	...	...	...	...	...	...	...	43,464,129	37,081,090	...	...
Sub-total	4,921,284,941	2,706,196,182	...	...	722,447	594,948	367,174,494	365,234,453	...	...	4,554,832,894	2,341,556,677	...	...
Revenues netted against expenditures	(367,174,494)	(365,234,453)	...	...	...	...	(367,174,494)	(365,234,453)	...	...	...	...	...	...
<b>Total Secretariat—Budgetary</b>	<b>4,554,110,447</b>	<b>2,340,961,729</b>	...	...	<b>722,447</b>	<b>594,948</b>	...	...	...	...	<b>4,554,832,894</b>	<b>2,341,556,677</b>	...	...
<b>Canada School of Public Service</b>														
Foundational learning	98,314,946	52,159,147	...	...	...	...	...	...	...	...	98,314,946	52,159,147	...	...
Internal services	27,266,823	63,678,955	...	...	...	...	...	...	...	...	27,266,823	63,678,955	...	...
Organizational leadership development	19,370,681	14,179,248	...	...	...	...	...	...	...	...	19,370,681	14,179,248	...	...
Public sector management innovation	11,684,959	7,964,731	...	...	315,000	288,057	...	...	...	...	11,999,959	8,252,788	...	...
<b>Total Agency—Budgetary</b>	<b>156,637,409</b>	<b>137,982,081</b>	...	...	<b>315,000</b>	<b>288,057</b>	...	...	...	...	<b>156,952,409</b>	<b>138,270,138</b>	...	...
<b>Office of the Commissioner of Lobbying</b>														
Registration of lobbyists	1,357,464	1,256,136	...	...	...	...	...	...	...	...	1,357,464	1,256,136	...	...
Education and research	1,102,578	942,596	...	...	...	...	...	...	...	...	1,102,578	942,596	...	...
Review and investigations under the Lobbyists Registration Act and the Lobbyists' Code of Conduct	1,033,043	885,614	...	...	...	...	...	...	...	...	1,033,043	885,614	...	...
Internal services	1,334,461	1,094,517	...	...	...	...	...	...	...	...	1,334,461	1,094,517	...	...
<b>Total Agency—Budgetary</b>	<b>4,827,546</b>	<b>4,178,863</b>	...	...	...	...	...	...	...	...	<b>4,827,546</b>	<b>4,178,863</b>	...	...

## Office of the Public Sector Integrity

## Commissioner

Disclosure and reprisal management program	4,556,964	2,138,072	...	...	...	...	...	...	4,556,964	2,138,072
Internal services	2,154,330	1,700,619	...	...	...	...	...	...	2,154,330	1,700,619
<b>Total Agency—Budgetary</b>	<b>6,711,294</b>	<b>3,838,691</b>	...	...	...	...	...	...	<b>6,711,294</b>	<b>3,838,691</b>
<b>Total Ministry—Budgetary</b>	<b>4,722,286,696</b>	<b>2,486,961,364</b>	...	...	1,037,447	883,005	...	...	<b>4,723,324,143</b>	<b>2,487,844,369</b>

## Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
<b>Secretariat Contributions</b>							
...	200,000	...	...	200,000	...	...	200,000
...	...	...	20,000	20,000	...	...	28,366
...	<b>200,000</b>	...	<b>20,000</b>	<b>220,000</b>	...	...	<b>228,366</b>
<b>Other transfer payments</b>							
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty							
...	495,000	...	...	368,142	126,858	...	349,401
...	20,000	...	(17,553)	2,447	...	...	3,281
...	5,000	...	...	4,359	641	...	4,428
...	<b>520,000</b>	...	<b>(17,553)</b>	<b>374,948</b>	<b>127,499</b>	...	<b>357,110</b>
...	<b>720,000</b>	...	<b>2,447</b>	<b>594,948</b>	<b>127,499</b>	...	<b>585,476</b>
<b>Canada School of Public Service Contributions</b>							
...	315,000	...	...	288,057	26,943	...	374,980
...	<b>315,000</b>	...	...	<b>288,057</b>	<b>26,943</b>	...	<b>374,980</b>
...	<b>1,035,000</b>	...	<b>2,447</b>	<b>883,005</b>	<b>154,442</b>	...	<b>960,456</b>

(S) Statutory transfer payment.

## Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Secretariat</b>			
<b>Budgetary (respendable revenues)</b>			
Government-wide funds and Public service employer payments	361,321,487	361,321,487	333,857,668
Management policy development and oversight	5,853,007	3,912,966	3,181,634
<b>Total Ministry— Budgetary</b>	<b>367,174,494</b>	<b>365,234,453</b>	<b>337,039,302</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Secretariat</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	384,078	743,983
Adjustments to prior year's payables	707,610	13,672,077
	1,091,688	14,416,060
Sales of goods and services—		
Other fees and charges—		
Access to information requests	1,317	1,321
Recovery of Public Service Superannuation administration costs—Salaries and operating costs	3,912,966	3,181,634
	3,914,283	3,182,955
Proceeds from the disposal of surplus Crown assets	671	7,372
Miscellaneous revenues—		
Gifts to the Crown	...	370
Parking fees	11,595,377	11,643,371
Recovery of Public Service Superannuation administration costs—Employee benefits	574,858	511,320
Recovery of Public Service Superannuation administration costs—Accommodations	284,800	342,648
Disciplinary penalties	62,593	32,590
Interest earned on Joint Learning Program Advance	8,561	21,738
Sundries	6,257	12,421
	12,532,446	12,564,458
<b>Total Secretariat</b>	<b>17,539,088</b>	<b>30,170,845<sup>(1)</sup></b>
<b>Canada School of Public Service</b>		
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	46,451	65,241
Adjustments to prior year's payables	366,651	534,417
	413,102	599,658
Sales of goods and services—		
Services of a regulatory nature—		
Subsection 18(2) of the <i>Canada School of Public Service Act</i> —Course fees and other related revenues	69,936,076	66,784,715
Other fees and charges	445	...
	69,936,521	66,784,715

## Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	2,242	2,252
Miscellaneous revenues	51,649	29,989
<b>Total Agency</b>	<b>70,403,514</b>	<b>67,416,614</b>
<b>Office of the Commissioner of Lobbying</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	95	957
Adjustments to prior year's payables	12,579	811
	12,674	1,768
Other fees and charges—		
Access to information—Fees and charges	...	5
Miscellaneous revenues	5	...
<b>Total Agency</b>	<b>12,679</b>	<b>1,773</b>
<b>Office of the Public Sector Integrity Commissioner</b>		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	38	1,300
Adjustments to prior year's payables	173,591	126,492
	173,629	127,792
Miscellaneous revenues	...	30
<b>Total Agency</b>	<b>173,629</b>	<b>127,822</b>
<b>Ministry Summary</b>		
Other revenues—		
Refunds of previous years' expenditures	1,691,093	15,145,278
Sales of goods and services	73,850,804	69,967,675
Proceeds from the disposal of surplus Crown assets	2,913	9,624
Miscellaneous revenues	12,584,100	12,594,477
<b>Total Ministry</b>	<b>88,128,910</b>	<b>97,717,054</b>

(1) During the year, Public Service Human Resources Management Agency of Canada was amalgamated with the Secretariat. Therefore, the previous year's amounts have been restated by \$1,211,485.



# SECTION 26

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Veterans Affairs

### CONTENTS

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Strategic outcome and program activity descriptions..	26.2
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Revenues .....	26.9

### Strategic Outcome

Eligible veterans and other clients achieve their optimal level of well-being through programs and services that support their care, treatment, independence, and re-establishment.

#### Program Activity Descriptions

##### *Veterans compensation and financial support*

Veterans Affairs provides, upon eligibility, pensions or awards for disability or death and financial support as compensation for hardships arising from disabilities and lost economic opportunities. Veterans Affairs has a comprehensive and integrated range of compensation and wellness programs to support its clients. These clients include: Veterans of the First World War, the Second World War, and the Korean War, Merchant Navy Veterans, Canadian Forces Veterans, Canadian Forces members, spouses, common-law partners, certain civilians, and survivors and dependants of military and civilian personnel. Veterans Affairs also administers disability pensions for the Royal Canadian Mounted Police under a Memorandum of Understanding. This Program Activity is delivered through operating and grants.

##### *Veterans health care and re-establishment*

Veterans Affairs provides health benefits, a Veterans independence program, long-term care, and rehabilitation and re-establishment support to eligible Veterans and others. The Health care program is designed to enhance the quality of life of Veterans Affairs' clients, promote independence, and assist in keeping clients at home and in their own communities by providing a continuum of care. The program activity is delivered through operating and contributions.

### Strategic Outcome

Canadians remember and demonstrate their recognition of all those who served in Canada's efforts during war, military conflict and peace.

#### Program Activity Descriptions

##### *Canada remembers*

Remembrance programming keeps alive the achievements and sacrifices made by those who served Canada in times of war, military conflict and peace; engages communities in remembrance of these achievements and sacrifices; and, promotes an understanding of their significance in Canadian life as we know it today. This activity is delivered through contributions, grants and operating.

### Strategic Outcome

Fair and effective resolution of disability pension, disability award, and War Veterans Allowance appeals from Canada's war veterans, eligible Canadian Forces veterans and still-serving members, RCMP clients, qualified civilians and their families.

#### Program Activity Descriptions

##### *Veterans review and appeal board redress process for disability pensions and awards*

Provides Canada's war veterans, eligible Canadian Forces veterans and still-serving members, Royal Canadian Mounted Police clients, qualified civilians and their families with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension, disability award, and War Veterans Allowance claims.

### Strategic Outcome

Ombudsman recommendations advance Veterans Affairs fair and equitable treatment of eligible clients.

#### Program Activity Descriptions

##### *Office for the Veterans Ombudsman independent review and recommendations on individual complaints and systemic issues*

Provides War Service Veterans, Veterans and serving members of the Canadian Forces (Regular and Reserve), members and former members of the Royal Canadian Mounted Police, spouses, common-law partners, survivors and primary caregivers, other eligible dependants and family members, other eligible clients and representatives of the afore-mentioned groups with the opportunity to request independent reviews of their complaints by an impartial individual who was not part of the original decision-making process. The Veterans Ombudsman has the mandate to review and address complaints by clients and their representatives arising from the application of the provisions of the Veterans Bill of Rights; to identify and review emerging and systemic issues related to programs and services provided or administered by the Department or by third parties on the Department's behalf that impact negatively on clients; to review and address complaints by clients and their representatives related to programs and services provided or administered by the Department or by third parties on the Department's behalf, including individual decisions related to the programs and services for which there is no right of appeal to the Board; to review systemic issues related to the Board; and to facilitate access by clients to programs and services by providing them with information and referrals.

## Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

### Program Activity Descriptions

#### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

[illegible]

	(S)	Refunds of amounts credited to revenues: in previous years	(S)	Refunds of amounts credited to revenues: in previous years
	501,050	Court awards	501,050	...
	17,312	Losses on foreign exchange	17,312	...
	8,043		8,043	...
	33,806,318	Total budgetary	3,412,247,097	8,200
	133,124,022		118,793,808	3,353,274,640
	3,364,117,277		...	604,988,342
	604,984,828		(3,514)	(2,558)
	...		...	...
	604,984,828		604,984,828	...
	33,806,318		3,412,247,097	8,200
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Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 9—Government contingencies,

Treasury Board Vote 15—Compensation adjustments.

Treasury Board vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Paylist requirements.



## Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Veterans compensation and financial support—												
Budgetary	92,055,070	95,594,368	...	...	...	2,096,822,535	2,073,538,059	...	...	...	2,188,877,605	2,169,132,427
Non-budgetary	...	...	...	...	...	...	...	...	...	(3,514)	604,984,828	(3,514)
Veterans health care and re-establishment	804,876,470	757,268,606	11,103,000	9,038,000	369,800,000	337,979,883	...	...	...	...	1,185,779,470	1,104,286,489
Internal services	88,348,534	82,614,046	...	...	...	...	...	...	...	...	88,348,534	88,348,534
Canada remembrance	22,582,198	17,826,465	...	...	27,107,000	21,057,934	...	...	...	...	49,689,198	38,884,399
Veterans review and appeal board redress process for disability pensions and awards	12,345,517	12,143,484	...	...	...	...	...	...	...	...	12,345,517	12,143,484
Office of the Veterans Ombudsman												
Independent review and recommendations on individual complaints and systemic issues	6,008,781	5,186,252	...	...	...	...	...	...	...	...	6,008,781	5,186,252
<b>Total Ministry—</b>	<b>1,026,216,570</b>	<b>970,633,221</b>	<b>11,103,000</b>	<b>9,038,000</b>	<b>2,493,729,535</b>	<b>2,432,575,876</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3,531,049,105</b>	<b>3,412,247,097</b>
<b>Non-Budgetary</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>(3,514)</b>	<b>604,984,828</b>	<b>(3,514)</b>

# Transfer Payments

## Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Disposition of authorities						
	Main Estimates		Supplementary Estimates			Used in the current year	Variance	Available for use in subsequent years		Used in the previous year		
	\$	\$						\$	\$		\$	\$
Grants												

Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards

Disability awards and allowances

Earnings loss and supplementary retirement benefit

War veterans allowances and civilian war allowances

Last Post Fund

Commonwealth War Graves Commission

Canadian Forces income support allowance

Assistance in accordance with the provisions of the *Assistance Fund regulations*

Treatment allowances

Payments under the *Flying Accidents Compensation regulations*

Assistance to Canadian veterans—Overseas district

Children of deceased veterans education assistance

(S) Veterans insurance actuarial liability adjustment

Payments of gallantry awards

United Nations Memorial Cemetery in Korea

(S) Repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

(S) Returned soldiers insurance actuarial liability adjustment

Canadian Veterans Association of the United Kingdom

(S) Re-establishment credits under section 8 of the *War Service Grants Act*

### Transfer Payments—Concluded

[illegible]

(S) Statutory transfer payment.

## Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
<b>Non-budgetary (respendable receipts)</b>			
Veterans' Land Act Fund—			
Advances	...	3,514	2,558
Repayment of loans			
<b>Total Ministry—Non-budgetary</b>	...	<b>3,514</b>	<b>2,558</b>

## Revenues

	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances—		
Interest	686	289
Refunds of previous years' expenditures—		
War veterans allowance	305,652	194,814
Pensions	6,592,204	4,568,145
Other grants and contributions	2,296,597	4,477,219
Refunds of operating and maintenance funds	3,061,210	3,372,377
	12,255,663	12,612,555
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient		
hospital services	14,416,309	14,343,633
Other in-patient hospital services	3,892,202	3,677,066
Meals	356,804	360,443
	18,665,315	18,381,142
Sales of goods and information products	350	665
	18,665,665	18,381,807
Proceeds from the disposal of surplus Crown assets	48,599	76,948
Miscellaneous revenues—		
Recovery of pensions from foreign governments	2,146,474	2,184,663
Rental of space in hospitals	127,399	83,781
Gifts to the Crown	1,126,742	437,666
Sundries	359,696	894,204
	3,760,311	3,600,314
<b>Total Ministry</b>	<b>34,730,924</b>	<b>34,671,913</b>





# SECTION 27

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

## Western Economic Diversification

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### Strategic Outcome

Policies and programs that strengthen the western Canadian economy.

### Program Activity Descriptions

#### *Advocacy*

This program activity aims to advance Western Canada's interests in national policies, priorities and programs. The program activity facilitates an improved understanding and awareness by policy makers of regional issues and opportunities and leads to action by the federal government, partners or stakeholders to help achieve a more balanced, regionally sensitive approach to western Canadian priorities, or that results in a greater share of federal programming or procurement in Western Canada. The activity can also involve advocating on behalf of Federal Government priorities within Western Canada. Specific examples of this activity include providing input into Cabinet submissions, establishing and participating in western-based consultation forums, advocating in support of specific regional projects or issues, and engaging western Canadian stakeholders in the development and implementation of national priorities.

#### *Collaboration and coordination*

This program activity involves bringing people, ideas, communities and resources together. This is accomplished through engaging other levels of government, other federal departments, industry (in particular, industry associations), academia, or the not for profit sector in order to plan or precipitate actions that result in a greater degree of development and/or diversification of the western economy. This can involve the process of developing policies and programs with other governments or partners to leverage resources and address economic challenges or take advantage of economic opportunities in a coordinated fashion.

#### *Research and analysis*

This program activity involves preparing and disseminating information that results in an increased understanding of western Canadian challenges, opportunities and priorities and which provides the factual intelligence necessary to undertake internal or external policy and program development. This can include externally generated research; or in-house research and analysis involving economic overviews, environmental scans, analysis of federal or other government documents and sectoral or issue analysis that support departmental policy, planning or program development. This program activity includes external consultation on key economic issues or opportunities facing Western Canada with leaders from both the private and public sectors.

### Strategic Outcome

Communities in Western Canada are economically viable.

### Program Activity Descriptions

#### *Community economic planning, development and adjustment*

This program activity involves economic development and diversification initiatives that support communities to sustain their economies and adjust to changing and challenging economic circumstances. It includes facilitating economic recovery from depressed economic circumstances. It ensures that economic, social and environmental considerations are taken into account in initiatives designed to foster community growth and economic development. It involves projects that assist communities to assess community strengths, weaknesses, opportunities, and potential for new economic activity and to develop and implement community plans. The process involves community-based consultations/facilitation and strives to integrate federal

programs, services and horizontal initiatives directed towards western Canadian communities.

#### *Infrastructure*

This program activity provides public infrastructure funding in Western Canada to meet the Government of Canada's commitment to growth and the quality of life of all Canadians. This program activity will renew and build infrastructure in rural and urban municipalities across Canada allowing them to compete in the regional, national and global economy.

Western Economic Diversification delivers infrastructure programming in partnership with Infrastructure Canada and the four western provincial governments.

### Strategic Outcome

The western Canadian economy is competitive, expanded and diversified.

### Program Activity Descriptions

#### *Innovation*

This program activity facilitates the West's transition to a knowledge-based economy. Through innovation, knowledge is translated into new products and services and to new ways of designing, producing or marketing existing products or services for public and private markets. This program activity recognizes that innovation occurs at the firm level, through a highly complex interdependent system that includes elements such as knowledge infrastructure, basic and applied research and development, highly qualified people (HQP), access to adequate patient financing, technology commercialization facilities and support systems and mechanisms to link these elements to each other. The process of innovation is not linear or isolated but occurs within a broader context known as an "innovation system". This program activity will strengthen the western innovation system in order to facilitate the

development of clusters and to enhance the potential of innovation to create value and wealth.

#### *Business development and entrepreneurship*

This program activity works with western Canadian businesses, industry and research organizations to undertake initiatives to enhance business productivity and competitiveness, support trade and investment attraction and penetration of western Canadian technologies, services and value-added products into international markets. Through this program activity, value-added production will be strengthened through support for initiatives in priority sectors to introduce new products, technologies, or innovations to existing production and processes. This program activity will also improve access to risk capital and business services for entrepreneurs and small business through programs and services offered in conjunction with other business services organizations and associations.

#### **Strategic Outcome**

The following program activity supports all strategic outcomes within this organization.

#### **Program Activity Descriptions**

##### *Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight

services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

## Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
\$	As shown in	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	41,724,721	...	41,724,721	1	Operating expenditures	...	...	...	...
...	...	...	10,217,938	1a	Operating expenditures	...	...	...	...
...	...	...	769,095	1b	Operating expenditures	...	...	...	...
...	...	1,806,481	1,806,481		Transfer from: TB Vote 15 <sup>(1)</sup>	...	...	...	...
...	...	2,437,650	2,437,650		TB Vote 25 <sup>(1)</sup>	...	...	...	...
...	...	1,067,747	1,067,747		TB Vote 30 <sup>(1)</sup>	...	...	...	...
...	...	1,461,295	1,461,295		TB Vote 35 <sup>(1)</sup>	...	...	...	...
...	...	(1,817)	(1,817)		Transfer to Vote 1 (Treasury Board)	...	...	...	...
...	41,724,721	10,987,033	59,483,110		Total—Vote 1	54,990,548	4,492,562	...	49,645,292
...	195,245,102	...	195,245,102	5	Grants and contributions	...	...	...	...
...	...	...	710,000	5a	Grants and contributions	...	...	...	...
...	...	62,343,463	62,343,463	5b	Grants and contributions	...	...	...	...
...	...	19,662,891	19,662,891		Transfer from TB Vote 35 <sup>(1)</sup>	...	...	...	...
...	...	(500,000)	(500,000)		Transfer to Vote 5 (Canadian Heritage)	...	...	...	...
...	195,245,102	63,053,463	19,162,891		Total—Vote 5	226,147,411	51,314,045	...	187,008,423
...	4,801,179	...	1,910,988	(S)	Contributions to employee benefit plans	6,712,167	...	...	5,481,293
...	...	122	2,122	(S)	Minister of State—Motor car allowance	2,122	...	...	...
...	...	2,262	2,262	(S)	Spending of proceeds from the disposal of surplus	2,262	...	...	13,248
...	...	11,989	11,989	(S)	Crown assets	11,989	...	...	...
...	...	(13,500,000)	133,437,000	(S)	Collection agency fees	133,437,000	...	...	...
...	...	...	...	(S)	Community Adjustment Fund	...	...	...	24,445
...	...	...	...		Appropriations not required for the current year	...	...	...	...
...	241,771,002	220,979,496	14,359,608		Total Ministry—Budgetary	421,303,499	55,806,607	...	242,172,701

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Treasury Board Vote 35—Budget implementation initiatives.

# Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community economic planning, development and adjustment	9,659,608	8,379,058	...	...	...	223,733,478	187,870,023	...	...	...	...	...	...	...	...	233,393,086	196,249,081	...
Innovation	7,729,931	4,182,021	...	...	...	72,868,497	82,687,264	...	...	...	...	...	...	...	...	80,598,428	86,869,285	...
Business development and entrepreneurship	12,536,345	9,212,294	...	...	...	43,849,497	41,704,991	...	...	...	...	...	...	...	...	56,385,842	50,917,285	...
Internal services	21,873,040	25,815,595	...	...	...	...	...	...	...	...	...	...	...	...	...	21,873,040	25,815,395	...
Infrastructure	5,509,325	5,853,468	...	...	...	69,411,484	46,953,226	...	...	...	...	...	...	...	...	74,920,809	52,806,694	...
Advocacy	3,796,130	3,343,553	...	...	...	...	...	...	...	...	...	...	...	...	...	3,796,130	3,343,553	...
Collaboration and coordination	3,291,789	3,293,592	...	...	...	...	173,357	...	...	...	...	...	...	...	...	3,291,789	3,466,949	...
Research and analysis	1,815,482	1,639,707	...	...	...	1,035,500	195,550	...	...	...	...	...	...	...	...	2,850,982	1,835,257	...
<b>Total Ministry—</b>	<b>66,211,650</b>	<b>61,719,088</b>	...	...	...	<b>410,898,456</b>	<b>359,584,411</b>	...	...	...	...	...	...	...	...	<b>477,110,106</b>	<b>421,303,499</b>	...
<b>Budgetary</b>																		



## Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	5,000,000	...	...	5,000,000	...	...
<b>Grants</b>						
...	180,844,369	4,534,437	(500,000)	184,878,806	176,748,684	8,130,122
...	5,900,733	682,011	...	6,582,744	3,725,005	2,857,739
...	3,500,000	...	...	3,500,000	2,445,500	1,054,500
...	...	43,165,582	19,662,891	62,828,473	43,228,222	19,600,251
...	...	12,376,385	...	12,376,385	...	12,376,385
...	...	1,800,000	...	1,800,000	...	1,800,000
...	...	495,048	...	495,048	...	495,048
...	...	146,937,000	(13,500,000)	133,437,000	133,437,000	...
...	190,245,102	209,990,463	5,662,891	405,898,456	359,584,411	46,314,045
...	195,245,102	209,990,463	5,662,891	410,898,456	359,584,411	51,314,045
<b>Contributions</b>						
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada						
Contributions to the western provinces under the Infrastructure Canada program						
Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital						
Contributions for the Recreational Infrastructure Canada Fund						
Contributions to fund diversification projects in British Columbia communities in response to the mountain pine beetle infestation						
Contributions to fund the implementation of the Western Economic Partnership Agreement Phase III						
Contributions to fund implementation of the Airport Improvements Initiative in response to the mountain pine beetle infestation						
(S) Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada						
...	190,245,102	209,990,463	5,662,891	405,898,456	359,584,411	46,314,045
...	195,245,102	209,990,463	5,662,891	410,898,456	359,584,411	51,314,045
<b>Total—Contributions</b>						
<b>Total Ministry</b>						
...	190,245,102	209,990,463	5,662,891	405,898,456	359,584,411	46,314,045
...	195,245,102	209,990,463	5,662,891	410,898,456	359,584,411	51,314,045

(S) Statutory transfer payment.

## Revenues

	Current year	Previous year
	\$	\$
<b>Other revenues—</b>		
Refunds of previous years' expenditures—		
Refunds—Operating	605,020	1,208,073
Adjustments to prior year's payables	1,565,284	3,305,285
	2,170,304	4,513,358
<b>Proceeds from the disposal of surplus Crown assets</b>	2,262	1,967
<b>Miscellaneous revenues—</b>		
Interest on repayable contributions	2,275,379	821,097
Rescheduling—Compensatory payments on repayable contributions	55,413	6
Repayable contributions	3,369,422	2,525,725
Sundries	386,999	48,647
	6,087,213	3,395,475
<b>Total Ministry</b>	<b>8,259,779</b>	<b>7,910,800</b>



# SECTION 28

2009-2010

*PUBLIC ACCOUNTS OF CANADA*

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